FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1889-90.

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No. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS for the Year ended

RECEIPTS.		For details, *vide* page No.	
Revenue:			
Principal Heads of Revenue—	*Rx.*		
Land Revenue	23,981,399		
Opium	8,583,056		
Salt	8,187,739		
Stamps	4,087,908		
Excise	4,891,894		
Other Heads	9,129,817		
TOTAL, PRINCIPAL HEADS		23	58,861,813
Interest		45	873,201
Post Office, Telegraph, and Mint		53	2,337,624
Receipts by Civil Departments		67	1,556,372
Miscellaneous		89	1,264,409
Railways		113	16,605,601
Irrigation		123	1,991,078
Buildings and Roads		145	650,398
Receipts by Military Department		163	944,707
TOTAL REVENUE	Rx.		85,085,203
Debt, Deposits, and Advances:			
Permanent Debt (Net Incurred)		207	5,129,018
Deposits and Advances (Net)		207	1,049,671
Secretary of State's Bills drawn		232	15,474,496
TOTAL RECEIPTS			106,738,388
Balance on April 1st—India	Rx. 13,305,189		
England	£ 3,259,933	233	16,565,122
GRAND TOTAL			123,303,510

and DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1890.

DISBURSEMENTS.		For details, *vide* page No.	
Expenditure:			
Direct Demands on the Revenues		23	8,909,651
Interest		45	4,240,963
Post Office, Telegraph, and Mint		53	2,228,504
Salaries and Expenses of Civil Departments		67	13,235,406
Miscellaneous Civil Charges		89	4,814,283
Famine Relief and Insurance		107	600,000
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)		111	4,974
Railway Revenue Account		113	18,458,202
Irrigation		123	2,652,707
Buildings and Roads		145	5,412,189
Army Services		163	20,677,814
Special Defence Works		177	689,481
TOTAL			81,924,174
	Rx.		
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year	562,198		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	*13,202*		
		181	548,996
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.			82,473,170
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works		185	3,173,390
Capital Charge involved in Redemption of Liabilities, &c.			...
Debt, Deposits, and Advances:			
Unfunded Debt		207	69,616
Loans to Native States, Presidency Corporations, &c. (Net Advances)		207	355,905
Loans and Advances by Provincial Governments		207	242,249
Capital of Railway Companies (Net Payments)		207	1,215,592
Remittances (Net)		207	18,897
Secretary of State's Bills paid		232	15,602,997
TOTAL DISBURSEMENTS			103,151,816
Balance on March 31st—India	Rx. 14,748,821		
England	£ 5,402,873	233	20,151,694
GRAND TOTAL			123,303,510

	Rx.
Revenue	85,085,203
Expenditure chargeable thereon	82,473,170
SURPLUS	2,612,033

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF REVENUE.	Number of Account.	Number of Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Principal Heads of Revenue:							
Land Revenue	13A	27	126,436	665,339	1,898,633	445,806	1
Opium	14A	30	276	22,742	38,687	43,359	2
Salt	15A	31	1,959,166	...	131,965	...	3
Stamps	16	34	46,212	160,678	120,276	80,303	4
Excise	17	35	86,487	255,286	415,232	231,685	5
Provincial Rates	18	36	7,672	85,752	85,267	53,210	6
Customs	19A	37	...	...	595,978	...	7
Assessed Taxes	20	39	138,844	47,026	61,620	22,973	8
Forest	21	40	28,665	115,618	494,079	37,950	9
Registration	22	42	1,782	10,178	3,986	4,242	10
Tributes from Native States	23	43	228,792	26,086	19,228	10	11
TOTAL			2,624,332	1,388,705	3,864,951	919,538	12
Interest:	24	46	268,171	1,632	2,638	218	13
Post Office, Telegraph, and Mint:							
Post Office	27	54	83,883	52,779	67,703	30,204	14
Telegraph	28	56	742,408	...	...	...	15
Mint	29	64	97,895	...	...	...	16
TOTAL			924,186	52,779	67,703	30,204	17
Receipts by Civil Departments:							
Law and Justice	31A	71	45,299	48,861	78,862	13,757	18
Police	32	75	1,002	19,152	43,465	10,707	19
Marine	33A	76	86,489	...	24,146	55	20
Education	34	81	1,664	14,511	3,191	4,356	21
Medical	36A	83	504	1,333	2,029	91	22
Scientific and other Minor Departments	38A	86	9,905	1,635	399	5,708	23
TOTAL			144,863	85,492	152,092	34,674	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	99	90,539	6,116	3,416	1,928	25
Stationery and Printing	42A	101	15,710	1,944	4,331	320	26
Exchange	43	103	386,744	...	...	...	27
Miscellaneous	44A	104	31,016	10,602	43,213	4,363	28
TOTAL			524,009	18,662	50,960	6,611	29
Railways:							
State Railways (Gross Receipts)	49	114	6,426,944	326,752	509,787	7,281	30
Guaranteed Companies (Net Traffic Receipts)	50	116	3,168,634	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	55	121	...	...	...	...	32
TOTAL			9,595,578	326,752	509,787	7,281	33
Irrigation:							
Major Works:							
Direct Receipts	56	124	...	...	...	...	34
Portion of Land Revenue due to Irrigation	13A	27	...	...	...	...	35
Minor Works and Navigation	59	130	2,431	...	7,471	...	36
TOTAL			2,431	...	7,471	...	37
Buildings and Roads:							
Military Works	61	147	25,075	472	3,442	227	38
Civil Works	61	147	6,286	13,711	18,989	14,594	39
TOTAL			31,361	14,183	22,431	14,821	40
Receipts by Military Department:							
Army.							
Effective	63	164	501,803	...	...	...	41
Non-Effective	63	164	29,424	...	...	...	42
TOTAL			531,227	...	...	...	43
Total Revenue			14,646,158	1,888,205	4,678,033	1,013,347	44

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Northern India Salt in Council, the Revenue and Charges of the Districts of Coorg, Ajmere, etc.

(b) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, other words, the number necessary to be added to the figures of the transactions in England to turn the pounds sterling into tens of proportion to be added to the figures in the column headed England to

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1890.

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	(b) Exchange.	GRAND TOTAL
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	3,888,212	5,819,133	2,224,278	4,569,561	4,344,001	23,981,399	...	...	23,981,399
2	6,532,791	50,615	3,732	...	1,890,854	8,583,056	...	...	8,583,056
3	2,270,754	...	...	1,756,818	2,069,036	8,187,739	...	...	8,187,739
4	1,423,803	694,188	389,662	650,168	522,618	4,087,908	...	...	4,087,908
5	1,047,532	565,336	159,079	1,140,205	991,052	4,891,894	...	...	4,891,894
6	819,439	911,029	399,634	761,731	286,321	3,410,055	...	...	3,410,055
7	410,919	...	...	180,928	318,861	1,506,686	...	...	1,506,686
8	426,537	226,058	124,374	183,416	364,426	1,595,274	...	...	1,595,274
9	76,872	171,416	92,171	155,763	313,769	1,486,303	...	...	1,486,303
10	120,007	39,162	22,348	102,746	49,341	353,792	...	...	353,792
11	...	...	27,371	345,243	130,977	777,707	...	...	777,707
12	17,016,866	8,476,937	3,442,649	9,846,579	11,281,256	58,861,813	...	...	58,861,813
13	125,447	15,359	20,196	32,858	210,184	676,703	135,633	60,865	873,201
14	262,382	174,419	177,757	230,266	221,854	1,301,247	...	...	1,301,247
15	87	...	...	...	319	742,814	16,601	7,450	766,865
16	...	...	...	...	171,617	269,512	...	...	269,512
17	262,469	174,419	177,757	230,266	393,790	2,313,573	16,601	7,450	2,337,624
18	166,409	91,601	69,407	69,489	59,732	643,417	...	...	643,417
19	81,992	39,433	69,017	39,022	62,648	366,438	...	...	366,438
20	85,421	...	...	3	6,356	202,470	...	...	202,470
21	60,072	22,656	6,342	30,957	57,799	201,548	...	...	201,548
22	15,456	12,624	3,468	9,265	10,052	54,822	2,701	1,212	58,735
23	18,390	10,709	13,111	17,237	5,962	83,056	489	219	83,764
24	427,740	177,023	161,345	165,973	202,549	1,551,751	3,190	1,431	1,556,372
25	22,893	16,498	13,483	26,715	41,840	223,428	104,363	46,833	374,624
26	19,429	6,906	5,771	9,048	7,051	70,510	...	...	70,510
27	...	...	...	...	...	386,744	...	...	386,744
28	120,789	44,128	21,131	75,092	75,798	426,132	4,417	1,982	432,531
29	163,111	67,532	40,385	110,855	124,689	1,106,814	108,780	48,815	1,264,409
30	1,492,495	1,142,349	2,915,570	134,277	432,076	13,387,531	230	103	13,387,864
31	...	...	...	...	...	3,168,634	...	...	3,168,634
32	...	...	...	49,012	...	49,012	63	28	49,103
33	1,492,495	1,142,349	2,915,570	183,289	432,076	16,605,177	293	131	16,605,601
34	152,128	460,115	452,049	24,592	43,700	1,132,584	...	...	1,132,584
35	...	97,843	45,211	464,375	82,337	689,766	...	...	689,766
36	89,077	15,870	22,494	12,370	19,015	168,728	...	...	168,728
37	241,205	573,828	519,754	501,337	145,052	1,991,078	...	...	1,991,078
38	3	79	475	2,552	11,194	43,519	...	...	43,519
39	120,622	88,685	69,943	109,496	126,636	568,962	26,172	11,745	606,879
40	120,625	88,764	70,418	112,048	137,830	612,481	26,172	11,745	650,398
41	...	...	...	176,542	148,459	826,804	36,466	16,364	879,634
42	...	...	...	12,739	10,403	52,566	8,633	3,874	65,073
43	...		...	189,281	158,862	879,370	45,099	20,238	944,707
44	19,849,958	10,716,211	7,348,074	11,372,486	13,086,288	84,598,760	335,768	150,675	85,085,203

Department, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the Governor-General and the Expenses of the British Representatives at the principal Native Courts in India.

the exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year; or in rupees at the average rate of Exchange. During the year this average rate was 1*s.* 4·5660143*d.* per rupee, see page 232 and the, make the total express the value in tens of rupees was therefore ·4487492.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Direct Demands on the Revenues:							
Refunds and Drawbacks	11	25	4,062	1,909	23,599	1,719	1
Assignments and Compensations (*b*)	12	26	307,586	6,384	7	4,189	2
Charges in respect of collection, *viz.*:							
Land Revenue	13B	28	57,437	156,964	322,588	93,161	3
Opium (including cost of Production)	14C	31	1,327	...	...	...	4
Salt (including cost of Production)	15B	32	112,275	...	822	...	5
Stamps	16	34	—*49,871*	3,950	3,670	3,444	6
Excise	17	35	1,257	5,720	2,899	468	7
Provincial Rates	18	36	...	...	4,141	303	8
Customs	19B	38	...	...	16,199	...	9
Assessed Taxes	20	39	28	19	1,509	105	10
Forest	21	40	30,513	69,547	160,534	25,003	11
Registration	22	42	519	4,055	1,710	2,315	12
TOTAL			465,133	248,548	537,678	130,707	13
Interest:							
Interest on Debt,*other than that charged to Railways and Irrigation Works	25	48	272,069	1,456	1,812	58	14
Interest on other Obligations	26	50	367,352	295	469	10	15
TOTAL			639,421	1,751	2,281	68	16
Post Office, Telegraph, and Mint:							
Post Office	27	54	73,876	49,125	74,738	36,421	17
Telegraph	28	56	579,670	...	...	..	18
Mint	29	64	45,965	...	...	...	19
TOTAL			699,511	49,125	74,738	36,421	20
Salaries and Expenses of Civil Departments:							
General Administration	30	68	418,506	44,605	105,669	27,419	21
Law and Justice	31B	72	155,153	134,222	304,775	62,947	22
Police	32	75	53,791	135,985	1,179,979	95,460	23
Marine (including River Navigation)	33B	77	296,164	...	61,905	10,396	24
Education	34	81	16,251	62,529	40,014	32,373	25
Ecclesiastical	35	82	16,340	4,927	6,843	2,088	26
Medical	36B	83	20,472	31,404	37,465	21,498	27
Political	37	84	351,888	1,100	32,275	4,416	28
Scientific and other Minor Departments	38B	87	251,666	4,795	7,199	4,665	29
TOTAL			1,580,231	419,567	1,776,124	261,262	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions	39	90	42,619	27,334	16,033	1,753	31
Civil Furlough and Absentee Allowances	40	98	907	...	.	5	32
Superannuation Allowances & Pensions	41B	100	68 141	23,778	23,267	6,493	33
Stationery and Printing	42B	101	—*77,647*	17,031	46,154	6,133	34
Miscellaneous	44B	105	24,171	5,129	17,591	6,128	35
TOTAL			58,191	73,272	103,045	20,512	36
Famine Relief and Insurance:							
Famine Relief	45	108	...	...	...	...	37
Construction of Protective Railways	46A	108	...	...	...	...	38
Construction of Protective Irrigation Works	46B	109	...	...	...	...	39
Reduction of Debt	47	110	460,255	...	...	...	40
TOTAL			460,255	.	...	...	41
Carried forward			3,902,742	792,263	2,493,866	448,970	42

(*a*) *See* foot-note (*b*) to Account No. 2.

*The "Interest on Debt" distributed as follows:—

	India.
	Rx.
Interest on Debt, other than that charged to Railways and Irrigation Works as above	324,624
Under Railway Revenue Account	(*d*)2,764,468
Under Irrigation	1,060,683
	4,149,775

(*d*) Includes Rx. 19,415 charged to
(*e*) Includes £52,522 charged to "Interest

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1890.

transactions *in India* including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (a)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	59,472	19,754	15,550	35,292	79,618	240,975	...	...	240,975
2	28,061	23,798	16,199	123,960	1,034,264	1,544,448	...	...	1,544,448
3	354,796	762,526	371,262	832,686	672,212	3,623,632	388	174	3,624,194
4	1,599,588	...	...	...	2,681	1,603,596	1,043	468	1,605,107
5	4,652	...	...	159,953	134,760	412,462	210	94	412,766
6	51,290	18,359	17,186	16,486	21,327	85,841	33,499	15,033	134,373
7	56,592	12,744	5,054	38,295	33,500	156,529	145	65	156,739
8	35,470	649	9,890	...	4,622	55,075	...	..	55,075
9	53,944	...	...	16,234	48,616	134,993	19	9	135,021
10	16,137	1,946	1,085	1,618	5,234	27,681	...	...	27,681
11	39,797	95,938	64,532	115,102	176,568	777,534	1,726	775	780,035
12	62,863	19,832	7,113	65,866	28,964	193,237	...	...	193,237
13	2,362,662	955,546	507,871	1,405,492	2,242,366	8,856,003	37,030	16,618	8,909,651
14	6,824	8,872	16,984	3,133	13,416	324,624	2,402,302	1,078,031	3,804,957
15	11,231	2,204	5,499	4,805	43,886	435,751	176	79	436,006
16	18,055	11,076	22,483	7,938	57,302	760,375	2,402,478	1,078,110	4,240,963
17	412,125	145,839	150,870	139,466	189,797	1,272,257	72,036	32,326	1,376,619
18	87	...	...	...	367	580,124	104,387	46,844	731,355
19	...	...	...	...	57,051	103,016	12,089	5,425	120,530
20	412,212	145,839	150,870	139,466	247,215	1,955,397	188,512	84,595	2,228,504
21	215,793	155,318	119,263	149,715	175,430	1,411,718	239,845	107,630	1,759,193
22	1,005,392	548,172	370,028	492,782	494,649	3,568,120	4,035	1,811	3,573,966
23	535,127	641,683	337,171	386,144	522,224	3,887,564	...	...	3,887,564
24	121,134	...	...	8,333	5,143	503,075	106,844	47,946	657,865
25	350,013	179,690	126,060	204,570	302,509	1,314,009	1,572	705	1,316,286
26	16,759	22,619	25,327	34,723	30,651	160,277	546	245	161,068
27	157,382	109,715	82,417	176,481	139,004	775,838	6,492	2,913	785,243
28	9,580	13,890	117,766	8,320	78,398	617,633	25,968	11,653	655,254
29	34,070	17,796	23,113	34,987	21,147	399,438	27,285	12,244	438,967
30	2,445,250	1,688,883	1,201,145	1,496,055	1,769,155	12,637,672	412,587	185,147	13,235,406
31	126,361	71,639	39,751	92,394	97,772	515,656	13,754	6,172	535,582
32	232	...	289	...	583	2,016	203,941	91,518	297,475
33	143,954	157,541	76,280	134,534	151,611	785,599	1,625,376	729,386	3,140,361
34	215,878	51,665	44,505	99,209	89,287	492,215	45,912	20,603	558,730
35	33,145	19,050	12,344	97,561	29,579	244,698	25,841	11,596	282,135
36	519,570	299,895	173,169	423,698	368,832	2,040,184	1,914,824	859,275	4,814,283
37	24,174	...	...	44,114	...	68,288	...	...	68,288
38	...	...	...	...	...	..	...	...	...
39	...	2,633	6,566	31,421	30,837	71,457	...	...	71,457
40	...	...	...	...	...	460,255		...	460,255
41	24,174	2,633	6,566	75,535	30,837	(c) 600,000	...	...	600,000
42	5,781,923	3,103,872	2,062,104	3,548,184	4,715,707	26,840,631	4,955,431	2,223,745	34,028,807

(b) *See* Note at head of Account, No. 12, page 26.

(c). The following further sums, which are included under State Railways Revenue Account, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of companies:—

Indian Midland Railway . .	Rx. 238,181
Bengal-Nagpur Railway .	,, 223,828
	462,009

For further details, see page 49.

England.	Exchange.	Total.
£	*Rx.*	*Rx.*
2,402,302	1,078,031	3,804,957
(*e*)914,022	410,166	4,088,656
...	...	1,060,683
3,316,324	1,488,197	8,954,296

State Railways—"Interest on Capital deposited by Companies."
chargeable against Companies on Advances."

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Brought forward from page 6 .			3,902,742	792,263	2,493,866	448,970	1
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . .	48	112	...	...	...	1,956	2
Railway Revenue Account:							
State Railways:							
Working Expenses . . .	49	114	2,715,234	226,938	325,457	8,903	3
Interest on Debt . . .	25	49	2,268,141	...	113,813	...	4
Annuities in purchase of Railways	50	116	...	...	...	...	5
Interest chargeable against Companies on advances . .	52	119	...	...	...	...	6
Interest on Capital deposited by Companies	51	119	...	19,415	...	...	7
Guaranteed Companies:							
Surplus Profits, Land and Supervision	50 & 53	116 & 120	408,874	8,263	...	...	8
Interest	50	116	9,468	...	...	...	9
Subsidized Companies: Land, &c. .	55A	121	...	...	...	10,466	10
Miscellaneous Railway Expenditure .	56	122	37,353	...	11,928	...	11
TOTAL .			5,439,070	254,616	451,198	19,369	12
Irrigation:							
Major Works:							
Working Expenses . . .	57	125	...	...	...	...	13
Interest on Debt . . .	25	49	548,144	...	...	...	14
Minor Works and Navigation .	60	135	39,630	...	74,971	...	15
TOTAL .			587,774	...	74,971	...	16
Buildings and Roads:							
Military Works	62	151	664,644	14,208	177,433	23,890	17
Civil Works	62	151	157,230	216,689	547,345	159,599	18
TOTAL .			821,874	230,897	724,778	183,489	19
Army Services:							
Army:							
Effective	63	164	8,472,744	...	...	...	20
Non-Effective	63	164	430,152	...	...	...	21
TOTAL .			8,902,896	...	...	...	22
Special Defence Works . .	65	178	233,885	...	34,927	...	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			19,888,241	1,277,776	3,779,740	653,784	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	68	184	657	...	69,636	19,764	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . . .	68	184	...	*13,202*	...	...	26
Total Expenditure charged against Revenue			19,888,898	1,264,574	3,849,376	673,548	27
Expenditure not charged to Revenue:							
Capital Outlay on Railways and Irrigation Works:							
State Railways . . .	69	186	122,802	125,199	107,691	...	28
Irrigation Works . . .	69	186	...	...	...	...	29
TOTAL .			122,802	125,199	107,691	...	30
Capital charge involved in Redemption of Liabilities, &c. . .	72	197	...	...	...	...	31

Revenues of *India*, in *India* and in *England*, for the Year ended 31st March 1890—*continued.*

transactions *in India* including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange.(a)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	5,781,923	3,103,872	2,062,104	3,548,184	4,715,707	26,849,631	4,955,431	2,223,745	34,028,807
2	24	2,994	...	...	...	4,974	...	...	4,974
3	679,507	606,586	1,856,235	115,050	330,529	6,864,439	...	...	6,864,439
4	343,267	...	19,832	...	...	2,745,053	861,500	386,597	3,993,150
5	...	...	...	...	...	...	1,687,780	757,390	2,445,170
6	...	...	...	...	...	...	52,522	23,569	76,091
7	...	2,050	...	...	...	21,465	670,557	300,912	992,934
8	12,444	6,444	...	13,405	23,455	472,885	...	...	472,885
9	...	...	...	...	...	9,468	2,337,058	1,048,753	3,395,279
10	16,180	4,000	38,484	...	...	69,130	...	...	69,130
11	32,026	...	50,958	11,526	5,333	149,124	...	...	149,124
12	1,083,424	619,080	1,965,509	139,981	359,317	10,331,564	5,609,417	2,517,221	18,458,202
13	135,556	247,995	198,660	108,720	36,627	727,558	...	...	727,558
14	236,404	276,135	...	...	...	1,060,683	...	...	1,060,683
15	142,120	18,893	60,294	324,640	202,900	863,448	703	315	864,466
16	514,080	543,023	258,954	433,360	239,527	2,651,689	703	315	2,652,707
17	2,208	1,568	21,587	76,649	136,569	1,118,756	13,603	6,104	1,138,463
18	792,557	514,678	469,792	651,811	600,963	4,110,664	112,553	50,509	4,273,726
19	794,765	516,246	491,379	728,460	737,532	5,229,420	126,156	56,613	5,412,189
20	...	...	...	3,075,378	2,488,891	14,037,013	1,904,003	854,420	16,795,436
21	...	...	...	323,014	153,916	907,082	2,053,700	921,596	3,882,378
22	...	...	...	3,398,392	2,642,807	14,944,095	3,957,703	1,776,016	20,677,814
23	...	...	...	...	131,624	400,436	199,513	89,532	689,481
24	8,174,216	4,785,215	4,777,946	8,248,377	8,826,514	60,411,809	14,848,923	6,663,442	81,924,174
25	94,940	117,005	42,375	155,614	62,207	562,198	...	...	562,198
26	...	...	...	...	...	*13,202*	...	...	*13,202*
27	8,269,156	4,902,220	4,820,321	8,403,991	8,888,721	60,960,805	14,848,923	6,663,442	82,473,170
28	283,720	*—96,865*	443,396	362,175	1,085	1,349,203	997,588	447,667	2,794,458
29	42,556	81,987	104,102	139,393	8,050	376,088	1,963	881	378,932
30	326,276	*—14,878*	547,498	501,568	9,135	1,725,291	999,551	448,548	3,173,390
31	...	...	...	...	...	...	...	...	...

(a) *See* foot-note (*b*) to Account No 2.

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1890.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, *viz.*—			
Land Revenue	18	370	388
Opium	1,043	...	1,043
Salt	210	...	210
Stamps	33,499	...	33,499
Excise	145	...	145
Provincial Rates	...	...	...
Customs	19	...	19
Assessed Taxes	...	...	...
Forest	...	1,726	1,726
Registration	...	...	...
TOTAL	34,934	2,096	37,030
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,402,302	2,402,302
Interest on other Obligations	...	176	176
TOTAL	...	2,402,478	2,402,478
Post Office, Telegraph, and Mint:			
Post Office	31,203	40,833	72,036
Telegraph	57,791	46,596	104,387
Mint	12,062	27	12,089
TOTAL	101,056	87,456	188,512
Salaries and Expenses of Civil Departments:			
General Administration	14,570	225,275	239,845
Law and Justice	3,832	203	4,035
Police	...	...	...
Marine (including River Navigation)	60,452	46,392	106,844
Education	...	1,572	1,572
Ecclesiastical	...	546	546
Medical	...	6,492	6,492
Political	178	25,790	25,968
Scientific and other Minor Departments	14,847	12,438	27,285
TOTAL	93,879	318,708	412,587
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	13,754	13,754
Civil Furlough and Absentee Allowances	...	203,941	203,941
Superannuation Allowances and Pensions	...	1,625,376	1,625,376
Stationery and Printing	39,434	6,478	45,912
Miscellaneous	...	25,841	25,841
TOTAL	39,434	1,875,390	1,914,824
Carried forward	269,303	4,686,128	4,955,431

No. 4.—Statement showing the details of Expenditure in England, for the Year ended 31st March 1890—*continued.*

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	269,303	4,686,128	4,955,431
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	861,500	861,500
Annuities in purchase of Railways	...	1,687,780	1,687,780
Interest Chargeable against Companies on advances	...	52,522	52,522
Interest on Capital deposited by Companies	...	670,557	670,557
Guaranteed Companies:			
Surplus Profits, Land and Supervision	...	...	...
Interest	...	2,337,058	2,337,058
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	5,609,417	5,609,417
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	703	...	703
TOTAL	703	...	703
Buildings and Roads:			
Military Works	13,603	...	13,603
Civil Works	14,165	98,388	112,553
TOTAL	27,768	98,388	126,156
Army Services:			
Army:			
Effective	508,180	1,395,823	1,904,003
Non-Effective	...	2,053,700	2,053,700
TOTAL	508,180	3,449,523	3,957,703
Special Defence Works	189,699	9,814	199,513
Total Expenditure charged against Revenue	995,653	13,853,270	14,848,923
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	694,776	302,812	997,588
Irrigation Works	1,963	...	1,963
TOTAL	696,739	302,812	999,551
Capital charge involved in Redemption of Liabilities, &c.	...	...	...

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in *India* in the three

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	India. Imperial.	India. Provincial.	India. Local.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:				
Land Revenue	14,850,880	9,012,510	118,009	23,981,399
Opium	8,583,056	...	...	8,583,056
Salt	8,152,136	35,603	...	8,187,739
Stamps	1,194,054	2,893,854	...	4,087,908
Excise	3,660,706	1,229,720	1,468	4,891,894
Provincial Rates	575	685,517	2,723,963	3,410,055
Customs	1,490,493	16,193	...	1,506,686
Assessed Taxes	914,873	680,401	...	1,595,274
Forest	769,005	716,398	...	1,485,303
Registration	177,986	175,806	...	353,792
Tributes from Native States	777,707		...	777,707
TOTAL	40,572,371	15,446,002	2,843,440	58,861,813
Interest	589,248	69,651	17,804	676,703
Post Office, Telegraph, and Mint:				
Post Office	1,294,751	969	5,527	1,301,247
Telegraph	742,408	406	...	742,814
Mint	269,512	...	...	269,512
TOTAL	2,306,671	1,375	5,527	2,313,573
Receipts by Civil Departments:				
Law and Justice	65,546	576,792	1,079	643,417
Police	26,959	240,556	98,923	366,438
Marine	86,505	115,939	26	202,470
Education	1,504	127,984	72,060	201,548
Medical	485	36,812	17,525	54,822
Scientific and other Minor Departments	9,769	53,454	19,833	83,056
TOTAL	190,768	1,151,537	209,446	1,551,751
Miscellaneous:				
Receipts in aid of Superannuation, &c.	184,506	38,824	98	223,428
Stationery and Printing	27,184	43,326	...	70,510
Exchange	386,744	...	...	386,744
Miscellaneous	129,492	160,800	135,840	426,132
TOTAL	727,926	242,950	135,938	1,106,814
Railways:				
State Railways (Gross Receipts)	11,728,444	1,659,087	...	13,387,531
Guaranteed Companies (Net Traffic Receipts)	3,168,634	...	...	3,168,634
Subsidized Companies (Repayment of Advances of Interest)	49,012	...	...	49,012
TOTAL	14,946,090	1,659,087	...	16,605,177
Irrigation:				
Major Works:				
Direct Receipts	527,926	604,658	...	1,132,584
Portion of Land Revenue due to Irrigation	689,766	...	...	689,766
Minor Works and Navigation	37,174	127,637	3,917	168,728
TOTAL	1,254,866	732,295	3,917	1,991,078
Buildings and Roads:				
Military Works	43,519	...	...	43,519
Civil Works	50,295	285,634	233,033	568,962
TOTAL	93,814	285,634	233,033	612,481
Receipts by Military Department:				
Army:				
Effective	826,804	...	...	826,804
Non-Effective	52,566	...	...	52,566
TOTAL	879,370	...	...	879,370
GRAND TOTAL, REVENUE Rx.	61,561,124	19,588,531	3,449,105	84,598,760

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1890.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial and Local, respectively.	INDIA. Imperial.	Provincial.	Local.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues:				
Refunds and Drawbacks	168,602	67,734	4,639	240,975
Assignments and Compensations	569,193	975,255	...	1,544,448
Charges in respect of Collection:				
Land Revenue	296,891	2,459,079	867,662	3,623,632
Opium (including cost of Production)	1,603,596	...	...	1,603,596
Salt (including cost of Production)	407,009	5,453	...	412,462
Stamps	—10,481	96,322	...	85,841
Excise	116,523	40,006	...	156,529
Provincial Rates	...	44,257	10,818	55,075
Customs	48,616	86,377	...	134,993
Assessed Taxes	14,347	13,334	...	27,681
Forest	360,144	417,390	...	777,534
Registration	96,926	96,311	...	193,237
TOTAL	3,671,366	4,301,518	883,119	8,856,003
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	272,710	51,914	...	324,624
Interest on other Obligations	433,007	407	2,337	435,751
TOTAL	705,717	52,321	2,337	760,375
Post Office, Telegraph, and Mint:				
Post Office	1,159,686	41,266	71,305	1,272,257
Telegraph	579,670	454	...	580,124
Mint	103,016	...	...	103,016
TOTAL	1,842,372	41,720	71,305	1,955,397
Salaries and Expenses of Civil Departments:				
General Administration	596,965	734,134	80,619	1,411,718
Law and Justice	258,103	3,308,973	984	3,568,120
Police	950,009	2,627,932	309,623	3,887,564
Marine (including River Navigation)	326,862	172,249	3,964	503,075
Education	15,560	733,221	565,228	1,314,009
Ecclesiastical	160,277	...	...	160,277
Medical	34,988	558,728	182,122	775,838
Political	564,593	52,996	44	617,633
Scientific and other Minor Departments	255,767	117,294	26,377	399,438
TOTAL	3,163,184	8,305,527	1,168,961	12,637,672
Miscellaneous Civil Charges:				
Territorial and Political Pensions	515,656	...	...	515,656
Civil Furlough and Absentee Allowances	2,016	...	...	2,016
Superannuation Allowances and Pensions	85,608	697,107	2,884	785,599
Stationery and Printing	90,492	395,273	6,450	492,215
Miscellaneous	52,703	84,314	107,681	244,698
TOTAL	746,475	1,176,694	117,015	2,040,184
Famine Relief and Insurance:				
Famine Relief	...	57,541	10,747	68,288
Construction of Protective Railways	...	...	...	...
Construction of Protective Irrigation Works	71,457	...	...	71,457
Reduction of Debt	460,255	...	...	460,255
TOTAL	531,712	57,541	10,747	600,000
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	4,974	...	4,974
Railway Revenue Account:				
State Railways:				
Working Expenses	6,013,751	850,688	...	6,864,439
Interest on Debt	2,268,141	476,912	...	2,745,053
Interest on Capital deposited by Companies	21,465	...	...	21,465
Guaranteed Companies:				
Surplus Profits, Land and Supervision	472,885	...	...	472,885
Interest	9,468	...	...	9,468
Subsidized Companies: Land, &c.	54,557	14,573	...	69,130
Miscellaneous Railway Expenditure	129,231	19,893	...	149,124
TOTAL	8,969,498	1,362,066	...	10,331,564
Irrigation:				
Major Works:				
Working Expenses	359,249	368,309	...	727,558
Interest on Debt	548,144	512,539	...	1,060,683
Minor Works and Navigation	293,571	565,260	4,617	863,448
TOTAL	1,200,964	1,446,108	4,617	2,651,689
Buildings and Roads:				
Military Works	1,118,756	...	...	1,118,756
Civil Works	628,594	1,945,626	1,536,444	4,110,664
TOTAL	1,747,350	1,945,626	1,536,444	5,229,420
Army Services:				
Army:				
Effective	14,037,013	...	...	14,037,013
Non-Effective	907,082	...	...	907,082
TOTAL	14,944,095	...	...	14,944,095
Special Defence Works	400,436	...	...	400,436
Add—Portion of Allotments to Provincial Governments not spent by them in the year	37,923,169	18,694,095	3,794,545	60,411,809
	...	492,293	56,703	548,996
GRAND TOTAL, EXPENDITURE . Rx.	37,923,169	19,186,388	3,851,248	60,960,805

No. 6.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	126,412	273,027	1,151,849	123,460	2,870,460	4,523,423	1,269,155	2,843,626	1,669,468	14,850,880
Opium	276	22,742	38,687	43,359	6,532,791	50,615	3,732	...	1,890,854	8,583,056
Salt	1,959,166	...	131,965	...	2,258,382	...	...	1,738,565	2,064,058	8,152,136
Stamps	46,212	40,170	70,070	20,076	355,951	173,547	194,831	162,542	130,655	1,194,054
Excise	85,019	191,464	322,825	173,764	785,649	424,002	79,540	855,154	743,289	3,660,706
Provincial Rates	575	...	...	...	...	...	...	...	...	575
Customs	...	...	593,447	...	405,410	...	...	177,948	313,688	1,490,493
Assessed Taxes	138,844	24,177	37,339	11,969	218,187	116,439	68,367	100,914	198,637	914,873
Forest	28,665	57,809	337,343	18,975	38,436	85,708	46,085	...	156,884	769,905
Registration	1,782	5,089	2,193	2,121	60,003	19,581	11,174	51,373	24,670	177,986
Tributes from Native States	228,792	26,086	19,228	10	...	...	27,371	345,243	130,977	777,707
TOTAL	2,615,743	640,564	2,704,946	393,734	13,525,269	5,393,315	1,700,255	6,275,365	7,323,180	40,572,371
Interest	268,143	...	271	97	109,409	2,049	9	20,570	188,700	589,248
Post Office, Telegraph, and Mint:										
Post Office	83,883	51,993	67,695	30,203	260,700	174,419	173,920	230,264	221,674	1,294,751
Telegraph	742,408	...	...	...	...	...	...	...	...	742,408
Mint	97,895	...	...	...	...	...	...	...	171,617	269,512
TOTAL	924,186	51,993	67,695	30,203	260,700	174,419	173,920	230,264	393,291	2,306,671
Receipts by Civil Departments:										
Law and Justice	45,233	...	20,313	...	...	...	...	...	...	65,546
Police	385	...	26,574	...	...	...	...	...	...	26,959
Marine	86,489	...	16	...	...	...	...	...	...	86,505
Education	1,500	...	4	...	...	...	...	...	...	1,504
Medical	168	...	317	...	...	...	...	...	...	485
Scientific and other Minor Departments	9,769	...	...	...	...	...	...	...	...	9,769
TOTAL	143,544	...	47,224	...	...	...	...	...	...	190,768
Miscellaneous:										
Receipts in aid of Superannuation, &c.	90,539	4,905	3,246	1,705	18,333	13,677	7,182	23,891	21,028	184,506
Stationery and Printing	15,710	33	2,868	127	4,378	1,376	871	238	1,583	27,184
Exchange	386,744	...	...	...	...	...	...	...	...	386,744
Miscellaneous	29,160	212	16,734	78	17,152	449	1,018	3,911	60,778	129,492
TOTAL	522,153	5,150	22,848	1,910	39,863	15,502	9,071	28,040	83,389	727,926
Railways:										
State Railways (Gross Receipts)	6,426,944	326,752	161,448	...	242,055	1,099,476	2,905,416	134,277	432,076	11,728,444
Guaranteed Companies (Net Traffic Receipts)	3,168,634	...	...	...	...	...	...	...	...	3,168,634
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	49,012	...	49,012
TOTAL	9,595,578	326,752	161,448	...	242,055	1,099,476	2,905,416	183,289	432,076	14,946,090
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	7,585	452,049	24,592	43,700	527,926
Portion of Land Revenue due to Irrigation	...	...	...	...	...	97,843	45,211	464,375	82,337	689,766
Minor Works and Navigation	2,431	...	...	...	...	...	16,775	...	17,968	37,174
TOTAL	2,431	...	...	...	...	105,428	514,035	488,967	144,005	1,254,866
Buildings and Roads:										
Military Works	25,075	472	3,442	227	3	79	475	2,552	11,194	43,519
Civil Works	4,108	...	2,875	...	34,299	167	8,846	...	...	50,295
TOTAL	29,183	472	6,317	227	34,302	246	9,321	2,552	11,194	93,814
Receipts by Military Department:										
Army:										
Effective	501,803	...	...	...	...	...	...	176,542	148,459	826,804
Non-Effective	29,424	...	...	...	...	...	...	12,739	10,403	52,566
TOTAL	531,227	...	...	...	...	...	...	189,281	158,862	879,370
TOTAL, IMPERIAL REVENUE Rx.	14,632,188	1,024,931	3,010,749	426,171	14,211,598	6,790,435	5,312,027	7,418,328	8,734,697	61,561,124

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1890.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:										
Refunds and Drawbacks	4,062	532	20,423	567	44,326	9,266	8,577	20,679	60,170	168,602
Assignments and Compensations	307,586	6,057	7	4,189	12,555	6,826	16,199	123,960	91,814	569,193
Charges in respect of Collection, *viz.*:										
Land Revenue	54,226	...	207,928	...	...	...	34,737	...	...	296,891
Opium (including cost of Production)	1,327	...	...	...	1,599,588	...	...	...	2,681	1,603,596
Salt (including cost of Production)	112,275	...	21	...	...	...	...	159,953	134,760	407,009
Stamps	—49,671	987	2,084	861	12,822	4,589	8,593	4,122	5,332	—10,481
Excise	1,257	4,290	2,249	351	42,444	9,558	2,527	28,722	25,125	116,523
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	48,616	48,616
Assessed Taxes	28	10	756	53	8,072	973	1,029	809	2,617	14,347
Forest	30,513	34,773	93,938	12,502	19,899	47,969	32,266	...	188,284	360,144
Registration	519	2,028	903	1,157	31,431	9,916	3,557	32,933	14,482	96,926
TOTAL	461,922	48,677	328,309	19,680	1,771,137	89,097	107,485	371,178	473,881	3,671,366
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	272,069	35	...	4	60	93	101	55	293	272,710
Interest on other Obligations	367,352	295	469	10	11,231	2,204	5,499	3,934	42,013	433,007
TOTAL	639,421	330	469	14	11,291	2,297	5,600	3,989	42,306	705,717
Post Office, Telegraph, and Mint:										
Post Office	73,803	43,315	62,034	32,698	375,586	127,558	136,699	128,904	179,089	1,159,686
Telegraph	579,670	...	...	...	...	...	...	...	...	579,670
Mint	45,965	...	...	...	...	...	...	...	57,051	103,016
TOTAL	699,438	43,315	62,034	32,698	375,586	127,558	136,699	128,904	236,140	1,842,372
Salaries and Expenses of Civil Departments:										
General Administration	418,364	6,293	38,224	4,530	27,153	20,424	15,949	27,432	38,596	596,965
Law and Justice	155,132	...	103,031	...	...	..	...	...	...	258,163
Police	52,641	497	861,679	...	3,350	4,045	21,508	2,401	3,888	950,009
Marine (including River Navigation)	290,164	...	30,098	...	...	...	...	...	...	326,862
Education	14,873	...	687	...	...	...	...	...	...	15,560
Ecclesiastical	16,340	4,927	6,843	2,088	16,759	22,619	25,327	34,723	30,651	160,277
Medical	18,052	...	16,336	...	...	...	...	...	...	34,988
Political	351,844	...	32,239	...	7,453	13,419	117,766	775	41,097	564,593
Scientific and other Minor Departments	251,404	...	1,656	...	620	108	1,168	25	786	255,767
TOTAL	1,575,414	11,717	1,091,393	6,618	55,335	60,615	181,718	65,356	115,018	3,163,184
Miscellaneous Civil Charges:										
Territorial and Political Pensions	42,619	27,334	16,033	1,753	126,361	71,639	39,751	92,394	97,772	515,656
Civil Furlough and Absentee Allowances	907	...	...	5	232	...	289	...	583	2,016
Superannuation Allowances and Pensions	68,095	...	2,127	...	141	...	36	10,481	4,728	85,608
Stationery and Printing	—77,047	...	2,363	...	112,046	...	...	24,559	29,171	90,492
Miscellaneous	23,386	435	6,857	293	2,912	4,812	2,364	4,942	6,702	52,703
TOTAL	57,360	27,769	27,380	2,051	241,692	76,451	42,440	132,376	138,956	746,475
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	...	...	...	...	...	...
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	2,633	6,566	31,421	30,837	71,457
Reduction of Debt	460,255	...	...	...	...	...	...	...	...	460,255
TOTAL	460,255	...	...	...	...	2,633	6,566	31,421	30,837	531,712
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	2,715,234	226,938	120,701	...	71,043	578,021	1,856,235	115,050	330,529	6,013,751
Interest on Debt	2,268,141	...	...	...	...	...	...	...	...	2,268,141
Interest on Capital deposited by Companies	...	19,415	...	...	...	2,050	...	...	...	21,465
Guaranteed Companies:										
Surplus Profits, Land & Supervision	408,874	8,263	...	...	12,444	6,444	...	13,405	23,455	472,885
Interest	9,468	...	...	...	...	...	...	...	...	9,468
Subsidized Companies: Land, &c.	...	...	...	...	16,073	...	38,484	...	...	54,557
Miscellaneous Railway Expenditure	37,353	...	11,928	...	23,775	...	49,292	1,550	5,333	129,231
TOTAL	5,439,070	254,616	132,629	...	123,335	586,515	1,944,011	130,005	359,317	8,969,498
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...	15,242	198,660	108,720	36,627	359,249
Interest on Debt	548,144	...	...	...	...	...	...	...	...	548,144
Minor Works and Navigation	39,630	...	19,187	..	...	179	57,303	...	177,272	293,571
TOTAL	587,774	...	19,187	...	...	15,421	255,963	108,720	213,899	1,200,964
Buildings and Roads:										
Military Works	664,644	14,208	177,433	23,890	2,208	1,568	21,587	76,649	136,569	1,118,756
Civil Works	152,849	668	308,331	1,421	50,212	14,289	82,205	2,843	15,770	628,594
TOTAL	817,493	14,876	485,764	25,311	52,420	15,857	103,792	79,492	152,345	1,747,350
Army Services:										
Army:										
Effective	8,472,744	...	...	...	...	...	...	3,075,378	2,488,891	14,037,013
Non-Effective	430,152	...	...	..	...	...	...	323,014	153,916	907,082
TOTAL	8,902,896	...	...	..	...	...	...	3,398,392	2,642,807	14,044,095
Special Defence Works	233,885	...	34,927	...	...	...	...	...	131,624	400,436
TOTAL, IMPERIAL EXPENDITURE Rx.	19,874,928	401,300	2,182,092	86,372	2,630,796	976,444	2,784,274	4,449,833	4,537,130	37,923,169

No. 7.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	...	392,312	745,713	322,346	1,017,752	1,292,802	952,091	1,635,069	2,654,425	9,012,510
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	12,372	...	...	18,253	4,978	35,603
Stamps	...	120,508	50,206	60,227	1,067,852	520,641	194,831	487,626	391,963	2,893,854
Excise	...	63,822	92,407	57,921	261,883	141,334	79,539	285,051	247,763	1,229,720
Provincial Rates	...	21,217	...	...	430,602	170,401	63,297	...	...	685,517
Customs	...	...	2,531	...	5,500	...	...	2,980	5,173	16,193
Assessed Taxes	...	22,849	24,281	11,004	208,350	109,619	56,007	82,502	165,789	680,401
Forest	...	57,809	156,736	18,975	38,436	85,708	46,086	155,763	156,885	716,398
Registration	...	5,089	1,793	2,121	60,004	19,581	11,174	51,373	24,671	175,806
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	683,606	1,073,667	472,594	3,102,760	2,340,086	1,403,025	2,718,617	3,651,647	15,446,002
Interest	...	1,604	2,367	121	10,426	11,080	20,077	3,269	20,707	69,651
Post Office, Telegraph, and Mint:										
Post Office	...	786	...	...	...	...	1	2	180	969
Telegraph	...	...	...	...	87	...	...	...	319	406
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	786	...	...	87	...	1	2	499	1,375
Receipts by Civil Departments:										
Law and Justice	...	48,861	58,549	13,757	166,409	91,601	68,394	69,489	59,732	576,792
Police	...	3,939	10,605	6,417	42,674	39,433	64,241	39,022	34,225	240,556
Marine	...	...	24,104	55	85,421	...	...	3	6,356	115,939
Education	...	13,684	2,157	4,305	56,986	6,065	1,576	14,719	28,492	127,984
Medical	...	406	1,685	73	14,635	646	2,362	6,966	10,039	36,812
Scientific and other Minor Departments	...	1,030	399	3	15,578	10,696	3,885	17,237	4,626	53,454
TOTAL	...	67,920	97,499	24,610	381,703	148,441	140,458	147,436	143,470	1,151,537
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	1,211	170	223	4,360	2,821	6,301	2,726	20,812	38,824
Stationery and Printing	...	1,911	1,463	193	15,051	5,530	4,000	8,810	5,468	43,326
Miscellaneous	...	6,030	4,773	3,756	80,258	29,587	16,192	13,953	6,251	160,800
TOTAL	...	9,152	6,406	4,172	99,869	37,938	27,393	25,489	32,531	242,950
Railways:										
State Railways (Gross Receipts)	...	...	348,339	7,281	1,250,440	42,873	10,154	...	...	1,659,087
Guaranteed Companies (Net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	348,339	7,281	1,250,440	42,873	10,154	...	...	1,659,087
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	152,128	452,530	...	...	...	604,658
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	4,481	...	89,077	15,870	4,792	12,370	1,047	127,637
TOTAL	...	...	4,481	...	241,205	468,400	4,792	12,370	1,047	732,295
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	6,853	6,268	1,610	56,960	81,829	41,406	11,061	79,647	285,634
TOTAL	...	6,853	6,268	1,610	56,960	81,829	41,406	11,061	79,647	285,634
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, PROVINCIAL REVENUE . Rx.	...	769,921	1,539,027	510,388	5,143,450	3,130,647	1,647,306	2,918,244	3,929,548	19,588,531

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1890.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:										
Refunds and Drawbacks	...	1,365	2,630	1,027	15,019	10,243	6,776	12,115	18,559	67,734
Assignments and Compensations	...	327	...	...	15,506	16,972	...	...	942,450	975,255
Charges in respect of Collection, *viz.*:										
Land Revenue	...	122,237	114,660	93,161	354,796	441,637	215,328	467,624	649,036	2,459,079
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	801	...	4,652	...	...	...	...	5,453
Stamps	...	2,963	1,586	2,583	38,468	13,770	8,593	12,364	15,995	96,322
Excise	...	1,430	650	117	14,148	3,186	2,527	9,573	8,375	40,006
Provincial Rates	...	...	...	...	33,718	649	9,890	...	...	44,257
Customs	...	...	16,199	...	53,944	...	...	16,234	...	86,377
Assessed Taxes	...	9	753	52	8,065	973	56	809	2,617	13,334
Forest	...	34,774	66,596	12,501	19,898	47,969	32,266	115,102	88,284	417,390
Registration	...	2,027	807	1,158	31,432	9,916	3,556	32,933	14,482	96,311
TOTAL	...	165,132	204,682	110,599	589,646	545,315	278,992	666,754	1,740,398	4,301,518
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	1,421	1,812	54	6,764	8,779	16,883	3,078	13,123	51,914
Interest on other Obligations	...	..	...	...	...	...	...	...	407	407
TOTAL	...	1,421	1,812	54	6,764	8,779	16,883	3,078	13,530	52,321
Post Office, Telegraph, and Mint:										
Post Office	...	5,810	4,831	75	...	...	9,280	10,562	10,708	41,266
Telegraph	...	...	...	...	87	...	...	...	367	454
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	5,810	4,831	75	87	...	9,280	10,562	11,075	41,720
Salaries and Expenses of Civil Departments:										
General Administration	...	35,436	65,509	22,613	162,062	127,396	91,448	98,035	131,635	734,184
Law and Justice	...	134,222	201,744	62,945	1,005,392	548,172	369,067	492,782	494,649	3,308,973
Police	...	130,339	281,791	95,460	529,303	388,749	313,871	383,743	504,616	2,627,932
Marine (including River Navigation)	...	...	27,243	10,396	121,134	...	...	8,333	5,143	172,249
Education	...	45,183	25,255	17,153	249,493	40,309	75,226	124,289	156,313	733,221
Ecclesiastical	...	..	...	...	...	...	...	...	...	...
Medical	...	26,322	18,337	15,858	152,916	62,557	53,278	107,692	121,768	558,728
Political	...	1,100	36	4,416	2,127	471	...	7,545	37,301	52,996
Scientific and other Minor Departments	...	4,076	4,045	658	30,401	17,347	9,487	34,962	15,418	117,294
TOTAL	...	376,678	624,860	229,499	2,252,888	1,185,001	912,377	1,257,381	1,466,843	8,305,527
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	..	23,624	21,056	6,493	143,614	157,118	75,236	123,355	146,611	697,107
Stationery and Printing	...	16,917	43,791	6,133	98,927	51,541	43,546	74,650	59,768	395,273
Miscellaneous	...	3,946	4,550	3,373	24,497	12,210	4,822	14,480	16,436	84,314
TOTAL	...	44,487	69,397	15,999	267,038	220,869	123,604	212,485	222,815	1,176,694
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	13,427	...	...	44,114	...	57,541
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	..	...	13,427	...	...	44,114	...	57,541
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	1,056	24	2,994	...	...	...	4,074
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	204,756	8,903	608,464	28,565	...	...	...	850,688
Interest on Debt	...	...	113,813	...	343,207	...	19,832	...	...	476,912
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	10,466	107	4,000	...	...	...	14,573
Miscellaneous Railway Expenditure	...	...	...	...	8,251	...	1,666	9,976	...	19,893
TOTAL	...	...	318,569	19,369	960,089	32,565	21,498	9,976	...	1,362,066
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	135,556	232,753	...	...	...	368,309
Interest on Debt	...	...	...	...	236,404	276,135	...	...	...	512,539
Minor Works and Navigation	...	...	51,638	...	142,120	18,714	2,890	324,270	25,628	505,260
TOTAL	...	...	51,638	...	514,080	527,602	2,890	324,270	25,628	1,446,108
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	181,463	198,616	70,376	318,565	281,992	289,508	239,880	365,226	1,945,626
TOTAL	...	181,463	198,616	70,376	318,565	281,992	289,508	239,880	365,226	1,945,626
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	..	...	...	...	...	...	...	...
TOTAL	...	774,991	1,474,405	447,927	4,922,608	2,805,117	1,655,032	2,768,500	3,845,515	18,694,095
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	...	64,072	20,090	102,547	102,710	29,264	144,571	41,361	504,615
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	*12,322*	...	...	.	...	...	...	...	*12,322*
TOTAL, PROVINCIAL EXPENDITURE, Rx	...	762,669	1,538,477	468,017	5,025,155	2,907,827	1,684,296	2,913,071	3,886 876	19,,80,388

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Principal Heads of Revenue:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	24	...	1,071	...	...	2,908	3,032	90,866	20,108	118,009
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	1,468	...	...	...	...	...	...	...	...	1,468
Provincial Rates	7,097	64,535	85,267	53,210	388,837	740,628	336,337	761,731	286,321	2,723,963
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	8,589	64,535	86,338	53,210	388,837	743,536	339,369	852,597	306,429	2,843,440
Interest	28	28	...	...	5,612	2,230	110	9,019	777	17,804
Post Office, Telegraph, and Mint:										
Post Office	...	...	8	1	1,682	...	3,836	...	...	5,527
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	8	1	1,682	...	3,836	...	...	5,527
Receipts by Civil Departments:										
Law and Justice	66	...	...	...	...	...	1,013	...	...	1,079
Police	617	15,213	6,286	4,290	39,318	...	4,776	...	28,423	98,923
Marine	...	...	26	...	...	...	...	...	...	26
Education	164	827	1,030	51	3,086	16,591	4,766	16,238	29,307	72,060
Medical	336	927	27	18	821	11,978	1,106	2,299	13	17,525
Scientific and other Minor Departments	136	605	...	5,705	2,812	13	9,226	...	1,336	19,833
TOTAL	1,319	17,572	7,369	10,064	46,037	28,582	20,887	18,537	59,079	209,446
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	...	...	...	...	...	...	98	...	98
Stationery and Printing	...	...	...	...	...	...	...	...	...	...
Miscellaneous	1,856	4,360	21,706	529	23,379	14,092	3,921	57,228	8,769	135,840
TOTAL	1,856	4,360	21,706	529	23,379	14,092	3,921	57,326	8,769	135,938
Railways:										
State Railways (gross Receipts)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	2,990	...	...	...	927	...	...	3,917
TOTAL	...	...	2,990	...	...	...	927	...	...	3,917
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	2,178	6,858	9,846	12,984	29,363	6,689	19,691	98,435	46,989	233,033
TOTAL	2,178	6,858	9,846	12,984	29,363	6,689	19,691	98,435	46,989	233,033
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, LOCAL REVENUE . Rx.	13,970	93,353	128,257	76,788	494,910	795,129	388,741	1,035,914	422,043	3,449,105

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1890.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:										
Refunds and Drawbacks	...	12	546	125	127	245	197	2,498	889	4,639
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.:*										
Land Revenue	3,211	34,727	...	...	...	320,889	121,197	365,062	22,576	867,662
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	...	...	...	...	...	...	...
Provincial Rates	...	...	4,141	303	1,752	...	...	...	4,622	10,818
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	3,211	34,739	4,687	428	1,879	321,134	121,394	367,560	28,087	883,119
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	...	...	...	871	1,466	2,337
TOTAL	...	...	...	...	...	...	...	871	1,466	2,337
Post Office, Telegraph, and Mint:										
Post Office	73	...	7,873	3,648	36,539	18,281	4,891	...	...	71,305
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	73	...	7,873	3,648	36,539	18,281	4,891	...	...	71,305
Salaries and Expenses of Civil Departments:										
General Administration	142	2,876	1,936	276	26,578	7,498	11,866	24,248	5,199	80,619
Law and Justice	21	...	...	2	...	...	961	...	...	984
Police	1,150	5,149	36,509	...	2,414	248,889	1,792	...	13,720	309,623
Marine (including River Navigation)	...	..	3,964	...	...	...	...	...	..	3,964
Education	1,378	17,346	14,072	15,220	100,520	139,381	50,834	80,281	146,196	565,228
Ecclesiastical	...	...	...	...	...	...		...	...	...
Medical	1,820	5,082	2,792	5,640	4,466	47,158	29,139	68,789	17,236	182,122
Political	44	...	...	...	...	...	...	...	...	44
Scientific and other Minor Departments	262	719	598	4,007	3,049	341	12,458	...	4,943	26,377
TOTAL	4,817	31,172	59,871	25,145	137,027	443,267	107,050	173,318	187,204	1,168,961
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	46	154	84	...	199	423	1,008	698	272	2,884
Stationery and Printing	...	114	...	...	4,905	124	959	...	348	6,450
Miscellaneous	785	748	6,184	2,462	5,736	2,028	5,158	78,139	6,441	107,081
TOTAL	831	1,016	6,268	2,462	10,840	2,575	7,125	78,837	7,061	117,015
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	10,747	...	...	...	...	10,747
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	10,747	...	...	...	...	10,747
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...		...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	4,146	...	...	...	101	370	...	4,617
TOTAL	...	...	4,146	...	...	...	101	370	...	4,617
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	4,381	34,558	40,398	87,802	423,780	218,397	98,079	409,088	219,961	1,536,444
TOTAL	4,381	34,558	40,398	87,802	423,780	218,397	98,079	409,088	219,961	1,536,444
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	13,313	101,485	123,243	119,485	620,812	1,003,054	338,640	1,030,044	443,869	3,794,545
Add—Portion of Local Revenue not spent in the year	657	...	5,564	...	...	14,295	13,111	11,043	20,846	65,516
Deduct—Portion of Local Expenditure defrayed from Local balances	...	880	...	326	7,607	...	...	...	...	8,813
TOTAL, LOCAL EXPENDITURE . Rx.	13,970	100,605	128,807	119,159	613,205	1,017,949	351,751	1,041,087	464,715	3,851,248

No. 9.—ACCOUNT of RECEIPTS and DISBURSEMENTS other than REVENUE and ended 31st

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rs.	£	
Revenue	2	5	84,598,760	335,768	84,934,528
Exchange added to Revenue	2	5	150,675	...	150,675
TOTAL			84,749,435	335,768	85,085,203
Permanent Debt incurred:	75	208			
Sterling Debt.					
India 3½ p. c. Debentures			...	661,000	
India 3 p. c. Stock			...	3,500,000	
Rupee Debt.					
4 p. c. Rupee Loan			2,000,000	...	
Stock Notes			...	...	
TOTAL			2,000,000	4,161,000	6,161,000
NET			...	...	5,129,018
Unfunded Debt:					
Treasury Notes	77	210	1,650	...	
Deposits of Service Funds	78	210	128,175	...	
Savings Bank Deposits	79	211	4,114,726	...	
TOTAL			4,244,551	...	4,244,551
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	68	184	562,198	...	
Appropriation for Reduction of Debt	89	240	460,255	...	
Excluded Local Funds	80	212	615,003	...	
Political and Railway Funds	81	213	286,205	...	
Departmental and Judicial Deposits	82	213	14,648,933	...	
Advances	*Vide* App. A.	240	11,185,425	6,917	
Suspense Accounts		243	87,915	...	
Miscellaneous		245	266,720	770	
TOTAL			28,112,654	7,687	28,120,341
NET			...	...	1,049,671
Loans to Native States, Presidency Corporations, &c.	83	218	121,456	...	121,456
NET			...	...	0
Loans and Advances by Provincial Governments	83A	220	258,730	...	258,730
NET			...	...	0
Capital Receipts from Railway Companies:					
On account of Subscribed Capital	84	228	...	1,736,651	
Repayments			1,293,804	5,281	
TOTAL			1,293,804	1,741,932	3,035,736
NET			...	...	0
Remittances:					
Inland Money Orders	*Vide* App. A.	248	14,418,484	...	
Other Local Remittances		248	14,680	...	
Other Departmental Accounts		246	472,140	...	
Net Receipts by Civil Treasuries from:					
Post Office		246	206,057	...	
Guaranteed Railways		246	3,559,160	...	
Net Receipts from Civil Treasuries by:					
Telegraph		246	24,897	...	
Marine		246	283,520	...	
Military		246	13,630,963	...	
Public Works		246	1,459,399	...	
Remittance Account between England and India	85	230	923,517	186,955	
TOTAL			34,992,817	186,955	35,179,772
NET			...	...	0
Secretary of State's Bills drawn	86	232	...	15,474,496	15,474,496
Total Receipts			155,773,447	21,907,838	177,681,285
Opening Balance	87	233	13,305,189	3,259,933	16,565,122
GRAND TOTAL			169,078,636	25,167,771	194,246,407

EXPENDITURE of the GOVERNMENT of *India*, in *India* and in *England*, for the Year March, 1890.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rs.	£	
Expenditure	3	9	60,411,809	14,848,923	75,260,732
Exchange charged as Expenditure	3	9	6,663,442	...	6,663,442
Add—Provincial Surpluses transferred to "Deposits"	3	9	562,198	...	562,198
Deduct—Provincial Deficits charged against "Deposits"	3	9	—13,202	..	—13,202
TOTAL			67,624,247	14,848,923	82,473,170
Expenditure not charged to Revenue:					
Capital Outlay on Railways and Irrigation Works	3	9	1,725,291	999,551	
Exchange on Expenditure not charged to Revenue	3	9	448,548	...	
TOTAL			2,173,839	999,551	3,173,390
Permanent Debt discharged:	75	208			
Sterling Debt.					
India 5 p. c. Stock			...	3,167	
India 4 p. c. Stock			...	248,698	
India 3½ p. c. Stock (besides £89,354, cancelled) (*a*)			...	...	
India 3½ p. c. Debentures			...	661,000	
Rupee Debt.					
5½ p. c. Loans			700	...	
5 p. c. Loans			1,706	...	
4½ p. c. Loans			25,990	...	
4 p. c. Loans			88,792	...	
Stock Notes			1,929	...	
TOTAL			119,117	912,865	1,031,982
NET			...	...	0
Unfunded Debt:					
Special Loans	76	210	34,702	...	
Treasury Notes	77	210	1,300	...	
Deposits of Service Funds	78	210	82,554	...	
Savings Bank Deposits	79	211	4,195,611	...	
TOTAL			4,314,167	...	4,314,167
NET			...	...	69,616
Deposits and Advances:					
Balances of Provincial Allotments	68	184	13,202	...	
Excluded Local Funds	80	212	657,323	...	
Political and Railway Funds	81	213	303,998	...	
Departmental and Judicial Deposits	82	213	14,543,114	...	
Advances	*Vide* App. A.	241	11,231,279	3,662	
Suspense Accounts		243	165,277	...	
Exchange on Remittance Accounts		244	47,843	...	
Miscellaneous		245	104,728	244	
TOTAL			27,066,764	3,906	27,070,670
NET			...	...	0
Loans to Native States, Presidency Corporations, &c.	83	218	477,361	...	477,361
NET			...	...	355,905
Loans and Advances by Provincial Governments	83A	220	500,979	...	500,979
NET			...	...	242,249
Payments to Railway Companies on Capital Account (*b*)					
For discharge of Debentures	84	228	...	500,000	
For Expenditure			2,235,123	1,516,205	
TOTAL			2,235,123	2,016,205	4,251,328
NET			...	...	1,215,592
Remittances:					
Inland Money Orders	*Vide* App. A.	248	14,393,100	...	
Other Departmental Accounts		247	474,110	...	
Net Payments into Civil Treasuries by:					
Post Office		247	202,914	...	
Guaranteed Railways		247	3,559,160	...	
Net Issues from Civil Treasuries to:					
Telegraph		247	24,819	...	
Marine		247	283,997	...	
Military		247	13,678,031	...	
Public Works		247	1,433,912	...	
Remittance Account between England and India	85	230	165,178	983,448	
TOTAL			34,215,221	983,448	35,198,669
NET			...	...	18,897
Secretary of State's Bills paid	86	232	15,602,997	...	15,602,997
Total Disbursements			154,329,815	19,764,898	174,094,713
Closing Balance	87	233	14,748,821	5,402,873	20,151,694
GRAND TOTAL			169,078,636	25,167,771	194,246,407

(*a*) £47,565, £3,547, and £29,154 aggregating £80,266 cancelled by charge to E. Indian, Eastern Bengal and S. P. & Delhi Railways Sinking Funds—the purchase money £86,563 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £9,088 is on account of Discount Sinking Fund, and the cost of purchase £9,809 is charged in the accounts, *viz.*, £8,047 and £1,762 under Interest on Debt, and State Railways—Interest on Debt, respectively.

(*b*) This does not include advances to the E. I. Railway Company or advances to the Bombay, Baroda, and Central India Railway Company on account of the Rajputana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1889-90.

Section A.—Revenue.

Revenue *Rx.*58,861,813. Expenditure *Rx.*8,909,651.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Revenue . . .	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	46,393,942	...	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments . .	24	3,372,453	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	240,975
Assignments and Compensations.	12	Expenditure	26	...	...	1,544,448
Land Revenue . .	13A	Receipts	27	...	23,981,399	...
" . .	13B	Expenditure	28	...	...	3,624,194
Opium . . .	14A	Receipts	30	...	8,583,056	...
" . . .	14B	Store Account	30	...	...	...
" . . .	14C	Expenditure	31	...	...	1,605,107
Salt . . .	15A	Receipts	31	...	8,187,739	...
" . . .	15B	Expenditure	32	...	...	412,766
" . . .	15C	Store Account	33	...	...	...
Stamps . . .	16	Receipts and Expenditure . . .	34	...	4,087,908	134,373
Excise . . .	17	Receipts and Expenditure . . .	35	...	4,891,894	156,739
Provincial Rates .	18	Receipts and Expenditure . . .	36	...	3,410,055	55,075
Customs . . .	19A	Receipts	37	...	1,506,686	...
" . . .	19B	Expenditure	38	...	...	135,021
Assessed Taxes . .	20	Receipts and Expenditure . . .	39	...	1,595,274	27,681
Forest . . .	21	Receipts and Expenditure . . .	40	...	1,486,303	780,035
Registration . .	22	Receipts and Expenditure . . .	42	...	353,792	193,237
Tributes . .	23	Receipts	43	...	777,707	...
		Total .		...	58,861,813	8,909,651

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1890.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Sq. Miles*	*No.*	*Rx.*	*Rx.*
Burma	1,898,633	131,965	120.276	415.232	85,267	595,978	61,620	494,079	3,803,050	39,630	3,763,420	(b) 164,516	(b) 5,842,615	22,876	644
India, General	126,436	...	46,212	86,487	7,672	...	138,844	28,665	434,316	352,196	82,120	...	...	...	...
Central Provinces	665,339	...	162,678	255,286	85,752	...	47,026	115,618	1,329,699	70,344	1,259,355	86,501	9,839,818	14,559	128
Assam	445,806	...	80,303	231,685	53,210	...	22,973	37,950	871,927	7,656	864,271	45.349	4,932,046	19,058	175
Bengal	3,888,212	...	1,423,803	1,04,,532	819,439	...	426,537	76,872	7,682,395	180,182	7,502,213	150,717	66,691,456	49,777	112
North-Western Provinces and Oudh.	5,916,976	...	694,188	565,336	911,029	...	226,058	171,416	8,485,003	434,056	8,050,947	107,441	44,136,343	74,934	182
Punjab	2 269,489	...	389,662	159,079	399,634	...	124,374	92,171	3 434.409	215.412	3,218,997	106.613	18,842,264	30,193	171
Madras	5,033,936	...	650,168	1,140,205	761,731	...	183,416	155,763	7,925 219	610,752	7,314,467	140,149	30,827,218	52,191	237
Bombay	4,426,338	...	522,618	991,052	286,321	...	364,426	313,769	6,904,524	1,462,225	5.442,299	124.352	16,454,414	43,765	330
	24,671,165	131,965	4,087,908	4,891,894	3,410,055	595,978	1,595,274	1,486,303	40,870,542	3,372,453	37,498,089	925,638	197,566,174	40,511	190
Salt	...	8,055,774	...	...	...	...	...	...	8,055,774	33.146	8,022,628	...	...	...	...
Customs	...	...	...	...	...	910,708	...	...	910,708	37,483	873,225	...	...	...	...
TOTAL . Rx.	24,671,165	8,187,739	4,087,908	4,891,894	3,410,055	1,506,686	1,595,274	1,486,303	49,837,024	3,443,082	46,393,942	925,638	197,566,174	50,121	235
Revenue per 1,000 Square Miles.	26,653	8,845	4,416	5,285	3,684	1,628	1,723	1,606	53,840	...	50,121	...	...	...	...
Revenue per 1,000 of Population.	124·9	41·4	20·7	24·8	17·2	7·6	8·1	7·5	252·2	...	234·8	...	...	...	...

(a) From the latest Administration Reports received.
(b) Includes area (77,296 square miles) and population (2,105,844) of Upper Burma.

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 10.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds, Account No. 11, page 25	1,388	1,899	(a)23,590	1,714	24,649	19,730	15,544	29,336	51,584	169.434
Assignments & Compensations, Account No. 12, page 26.	307,586	6,384	7	4,189	28,061	23,798	16,199	123,960	1,034.264	1,544.448
Territorial & Political Pensions, Account No. 39, page 90.	42,619	27,334	16,033	1,753	126,361	71,639	39,751	92,394	97,772	515,656
Territorial & Political Pensions, paid in England	...	...	...	...	(b)1,111	...	(c)18,815	...	...	19,926
Allowances to District and Village Officers, Account No. 13B, page 28 (d)	603	34,727	...	...	...	318,889	125,103	365,062	278,605	1,122,989
TOTAL . Rx.	352,196	70,344	39,630	7,656	180,182	434,056	215,412	610,752	1,462,225	3,372,453

(a) Includes *Rx.* 10,972 and 2,645 on account of Refunds of Customs and Salt duties respectively, in Burma, and *Rx.* 5,004 on account of Refunds in Upper Burma.
(b) Equivalent of £767 (sterling) paid to the Members of the Bengal Nizamut family.
(c) Equivalent of £12,987 (sterling) being the amount of allowances to the Family of His Highness Maharajah Duleep Singh.
(d) Includes Kanungo Establishment formerly exhibited under this head, but transferred to Charges of District Administration since 1886-87.

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	412	140	1,385	338	4,628	4,247	9,819	15,250	14,345	50,564
Stamps	396	1,409	1,560	348	11,965	9,482	3,930	8,257	9,792	47,139
Excise	38	21	371	103	2,093	3,309	145	793	23,185	30,058
Provincial Rates	...	12	43	126	2,621	246	217	2,498	859	6,622
Assessed Taxes	536	220	1,518	90	3,324	2,069	1,380	1,516	2,901	13,554
Forest	6	97	92	709	18	377	53	1,022	502	2,876
TOTAL (a) . Rx	1,388	1,899	4,969	1,714	24,649	19,730	15,544	29,336	51,584	150,813
Opium	...	...	...	...	66	...	...	...	...	66
Salt	2,674	...	2,645	...	23,619	...	...	715	6,138	35,791
Customs	...	...	10,972	...	10,885	...	...	4,979	21,619	48,455
Registration	...	10	9	5	253	24	6	262	277	846
Upper Burma	...	...	5,004	...	...	...	...	...	...	5,004
TOTAL REFUNDS AND DRAWBACKS . Rx.	4,062	1,909	23,599	1,719	59,472	19,754	15,550	35,292	79,618	240,975

(a) For comparison with figures given in Account No. 10 A., page 24, as regards Burma see note (a), page 24.

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS, for the Year ended 31st March 1890.

The head formerly called "Allowances and Assignments under Treaties and Engagements" is, since 1881-82, divided into two parts, the first being called "Assignments and Compensations," and the second "Territorial and Political Pensions."

	Rx.	Rx.
INDIA, GENERAL.		
Keyso Rao Patan (Compensation payable to Holkar)	2,948	
Compensation to the Khan of Khelat	3,000	
Compensation to Maharaja of Kishengurh for loss of transport duties on Rajputana Railway	2,000	
Compensations not exceeding 5,000 rupees per annum	922	
Salt Compensation to Jodhpur State	96,140	
" Jeypur "	68,831	
" Kishenghur "	2,500	
" Gwalior "	31,250	
" Bhurutpur "	15,050	
" Ulwar "	12,500	
" Bhawalpur "	8,000	
" Dholepur "	6,000	
" Meywar "	20,243	
" Kotah "	1,917	
" Tonk "	2,000	
" Holkar "	6,188	
" various Petty States	7,715	
Royalty payable to the Jodhpur and Jeypur States under the Sambhar Lake Treaty	20,074	
Miscellaneous	308	
		307,586
CENTRAL PROVINCES.		
Compensation to Raghunath Rao	500	
Compensation not exceeding 5,000 rupees per annum	1,915	
Pensions in lieu of resumed Lands	592	
Malikana or Allowances to excluded Proprietors	327	
Miscellaneous	3,050	
		6,384
BURMA.		
Pensions in lieu of resumed Lands	7	
		7
ASSAM.		
Compensations	2,313	
Malikana or Allowances to excluded Proprietors	11	
Miscellaneous	1,865	
		4,189
BENGAL.		
Salt.		
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them	2,000	
Opium.		
Compensation payable under Convention with the French Government	500	
Sayer.		
Compensations for sundry duties abolished	3,848	
Miscellaneous.		
Compensation to Bhutan Government for resumption of Dooars in Assam	5,000	
Pensions in lieu of resumed Lands	796	
Malikana or Allowances to excluded Proprietors	15,506	
Miscellaneous	411	
		28,061
NORTH-WESTERN PROVINCES AND OUDH.		
Pensions in lieu of resumed Lands	3,233	
Sayer Compensation.		
Raja Mahendra Singh granted in perpetuity, 21st August 1840	2,410	
Miscellaneous.		
Malikana or Allowances to excluded Proprietors	16,972	
Miscellaneous Compensations not exceeding 5,000 rupees per annum	1,183	
		23,798
PUNJAB.		
Pensions in lieu of resumed Lands	12,672	
Purchase of Life Pensions	146	
Sayer Compensation.		
Allowances to Rajahs and others in lieu of Customs, Transit Duties, &c., abolished	3,381	
		16,199
MADRAS.		
Salt Compensation payable under Convention with the French Government	45,673	
" " to Pudukota State	7,600	
Other Salt Compensation	1,444	
Compensation to Travancore and Cochin States on account of Customs Revenue	14,962	
" " the French Government at Pondicherry on account of the Arrack Farm in the French Settlement of Masulipatam	355	
Other Compensation	534	
Allowances to Zemindars, Jageerdars, Enamdars, &c.	28,634	
Pensions in lieu of resumed Lands, Offices and Privileges	24,268	
Miscellaneous	490	
		123,960
BOMBAY.		
Dewasthan (*a*) and Wurshasun (*b*) Allowances	90,606	
Inamdars and other Grantees	789,059	
Subsidy and Compensations to the Goa Government	63,575	
Sayer and Miscellaneous Compensations	91,014	
Commutation of fractional parts of Inams	10	
		1,034,264
TOTAL ASSIGNMENTS AND COMPENSATIONS . Rx.		1,544,448

(*a*) Compensation for temple lands resumed. (*b*) Compensation for miscellaneous lands resumed.

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1890.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Assessment of Alienated Lands less Quit-rents.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Receipts for the Improvement of Government Estates.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	Upper Burma Receipts.	TOTAL.	Shown in Account No. 2 under: Principal Heads of Revenue against Land Revenue.	Shown in Account No. 2 under: Irrigation against Portion of Land Revenue due to Irrigation (*see* page 128).
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General . .	97,773	52	...	1,619	1,427	...	25,565	...	126,436	126,436	...
Central Provinces . .	661,659	...	...	4	...	...	3,676	...	665,339	665,339	...
Burma	855,374	...	...	...	352,455	...	151,235	539,569	1,898,633	1,898,633	...
Assam	411,519	...	...	512	...	...	33,775	...	445,806	445,806	...
Bengal	3,806,405	1,036	7,845	1,853	2,259	39,462	29,352	...	3,888,212	3,888,212	...
North-Western Provinces and Oudh .	5,871,945	938	...	...	...	...	44,093	...	5,916,976	5 819,133	97,843
Punjab	2,161,753	7	20,916	89	...	...	86,724	...	2,269,489	2,224,278	45,211
Madras	4,922,465	323	...	1,595	...	...	109,553	...	5,033,936	4,569,561	464,375
Bombay	3,505,498	...	887,615	43	...	...	33,182	...	4,426,338	4,344,001	(a)82,337
TOTAL LAND REVENUE RECEIPTS Rx.	22,294,391	2,356	916,376	5,715	356,141	39,462	517,155	539,569	24,671,165	23,981,399	689,766

(a) Total collection at page 128 Rx. 92,739
Less collection charges . „ 10,402
82,337

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GENERAL CHARGES OF DISTRICT ADMINISTRATION:										
Part (*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners	1,200	15,838	16,095	9,398	48,563	52,276	32,222	47,572	26,869	250,033
Part (*a*) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, &c.	1,461	11,339	26,812	13,245	83,267	29,130	29,779	101,869	58,624	355,526
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, &c.	3,865	13,786	177	2,804	1,966	94,480	35,163	1,605	...	153,846
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	148	148
Office Establishment	4,880	4,943	18,112	6,632	59,015	63,843	24,417	43,839	54,103	279,784
District Establishments, including Tehsildars' and Sub-divisional Establishments	12,122	53,793	4,041	14,253	32,424	388,319	40,973	96,327	87,015	729,267
Temporary Establishments	42	82	101	599	1,024	4,163	2,634	1,107	2,319	12,071
Travelling Allowances, Purchase and Carriage of Tents	746	1,111	4,365	1,584	9,371	11,145	5,978	20,119	26,655	81,074
Service of Processes against Defaulters	...	...	1,547	3,805	19,576	3,326	...	2,606	758	31,618
Law Charges	...	...	2	156	3,505	896	...	4,987	210	9,756
Service Postage and Telegrams	658	1,131	848	635	4,005	5,759	6,496	14,607	11,574	45,713
Rents, Rates, and Taxes	40	137	61	24	3,080	196	184	1,554	247	5,523
Petty Construction and Repairs	...	5	64	35	1,138	142	...	6,865	2,533	10,782
Other Contingent Charges	1,608	5,921	2,841	1,744	16,680	17,980	5,129	20,096	11,368	83,367
TOTAL, DISTRICT ADMINISTRATION	26,622	108,086	75,066	54,914	283,614	671,655	182,975	363,153	282,423	2,048,508
SURVEY AND SETTLEMENT:										
Land Settlement Charges:										
Salaries of Officers	...	10,796	1,589	1,076	2,727	15,445	15,772	11,975	1,710	61,090
Office Establishment	...	2,501	1,111	...	2,854	6,341	7,026	5,488	1,688	27,009
Field Establishment (partly temporary)	...	16,388	2,813	1,759	3,313	16,912	24,457	10,483	238	76,363
Travelling Allowances	...	1,536	432	329	602	1,725	2,207	1,400	492	8,723
Service Postage and Telegrams	...	249	15	30	22	144	529	191	1	1,181
Rents, Rates, and Taxes	...	308	54	...	...	341	433	329	29	1,494
Other Contingent Charges	...	7,286	1,280	302	1,987	5,014	4,493	451	15	20,828
Revenue Survey:										
Portion of the charge of the Survey of India transferred from Account No. 38B:										
Controlling Staff	5,613	...	...	...	...	...	...	...	...	5,613
Correspondence and Drawing	5,172	...	...	...	...	...	...	...	...	5,172
Survey Charges	...	5,573	17,484	9,362	22,101	4,075	3,375	...	...	61,970
Cadastral Maps	...	...	1,303	829	25	3,362	...	...	...	5,519
Extra, Departmental mapping	...	110	38	...	...	309	305	...	...	762

Local Survey Charges:										
Controlling Staff	...	...	...	...	...	...	...	10,876	3,652	14,528
Salaries of Officers	436	...	27	...	74	...	...	9,957	30,412	40,906
Establishment	358	...	93	...	35	...	...	33,628	10,844	44,958
Field Establishment	126	...	...	...	...	...	...	...	17,964	18,090
Travelling Allowances	64	...	24	...	2	...	...	3,151	8,026	11,267
Service Postage and Telegrams	8	...	1	...	...	...	...	302	1,107	1,418
Other Contingent Charges	724	...	124	...	106	...	...	4,768	29,899	35,621
TOTAL, SURVEY AND SETTLEMENT	12,501	44,747	26,388	13,687	33,848	53,668	58,597	92,999	106,077	442,512
LAND RECORDS AND AGRICULTURE:										
Salaries of Director and Assistants, &c.	...	2,756	4,455	1,465	3,538	2,567	1,787	1,105	1,457	19,130
Office Establishment (partly temporary)	...	940	6,208	228	2,023	3,163	554	3,544	2,693	19,353
Travelling Allowances	...	297	1,008	227	638	512	248	457	440	3,827
Service Postage and Telegrams	...	30	53	39	99	260	171	173	143	968
Other Contingent Charges	...	97	1,666	88	355	806	255	313	358	3,938
TOTAL, LAND RECORDS AND AGRICULTURE	...	4,120	13,390	2,047	6,653	7,308	3,015	5,592	5,091	47,216
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:										
Management of Government Estates	...	11	...	128	30,681	(b) 19,023	...	...	...	49,843
" of Grazing Lands	...	...	...	...	...	...	1,572	...	...	1,572
Commission on Land Revenue Collections, &c.	1,568	...	48,436	22,385	...	510	...	...	1	72 900
" on Capitation Tax	...	...	28,000	...	...	...	...	...	...	28,000
" on Fishery Collections	...	...	857	...	...	...	...	4,447	15	5,319
Charges on account of Encumbered Estates	...	...	...	...	...	708	...	...	...	708
Inam Commissioner, Madras	...	...	...	...	...	...	...	1,433	...	1 433
Allowances to District and Village Officers	...	...	...	...	...	9,654	125,103	365,062	278,605	778,424
Expenditure against Quetta Assigned Revenues	15,843	...	...	...	...	...	...	...	...	15,843
Expenditure against Bori Valley Revenues	509	...	..	...	...	...	...	...	...	509
Expenditure against Khetran Land Revenue	394	...	...	...	...	...	...	...	...	394
TOTAL, DIRECT CHARGES OF COLLECTION	18,314	11	77,293	22,513	30,681	29,895	126,675	370,942	278,621	954,945
UPPER BURMA CHARGES	...	...	(c) 130,451	...	...	...	...	...	...	130,451
TOTAL CHARGES IN INDIA . Rx	57,437	156,964	322,588	93,161	354,796	762,526	371,262	832,686	672,212	3,623,632

	£	
CHARGES IN ENGLAND:		
Law charges in connection with Appeals from India, a portion of which is recoverable in India	370	
Stores for India: for use in the Revenue Survey	18	
	Rx.	388
EXCHANGE ON CHARGES IN ENGLAND		174
TOTAL CHARGES AGAINST "LAND REVENUE"	Rx.	3,624,194

(a) The remaining part is charged under "Law and Justice."

(b) Includes Rx. 1,999 on account of Revenue Surveys charged here by deduction from expenditure under Survey of India. *Vide* Account No. 38 B, page 87.
(c) Includes Rx. 11,009 on account of ditto ditto ditto.

No. 14 A.—ACCOUNT of OPIUM REVENUE, for the Year ended 31st March 1890.

	Rx.	Rx.	Rx.
BENGAL.			
Proceeds of 57,000 chests sold by auction in Calcutta for export, being at the average rate of R1,135-11-4⅝ per chest	6,473,559		
Amount received in advance on account of value of opium issued in 1890-91	10		
		6,473,569	
Miscellaneous Receipts of Opium Department		3,510	
Value of 7,423½ maunds of opium, at the rate of R7-4 per seer, amounting to Rx 215,281 issued to Excise Department in the following Provinces, to be retailed for consumption in India under Revenue Regulations.—	Rx.		
Bengal	55,712	55,712	
		6,532,791	
India, General	276		
Central Provinces	22,742		
Burma, Lower	37,668		
" Upper	1,019	159,411	
Assam	43,359		
North-Western Provinces and Oudh	50,615		
Punjab	3,732		
	(a)215,123		
TOTAL, BENGAL OPIUM . Rx.			6,692,202
BOMBAY.			
Duty realised on 29,029 chests of Malwa Opium, at R650 per chest		1,886,885	
Confiscations and Miscellaneous Receipts		3,969	
TOTAL, BOMBAY OPIUM . Rx.			1,890,854
TOTAL, OPIUM REVENUE . Rx.			8,583,056

(a) The difference between the Sale Proceeds (Rx. 215,123) and the Value of Excise Opium issued (Rx. 215,281) represents the value of the unsold Opium by which the Stock remaining in the hands of Collectors at the end of the Year was increased.

No. 14 B.—ACCOUNT of BENGAL OPIUM STORE.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1889	72,429	123,356	696	1,044
In Store at Factories on above date	20,026	34,106	674	1,011
	92,455	157,462	1,370	2,055
Produce of Season 1888-89	38,305	65,238	4,417	6,625½
TOTAL	130,760	222,700	5,787	8,680½
Sold by Auction from 1st April 1889 to 31st March 1890	57,000	97,078	...	...
Issued to Excise Department	...	...	4,949	7,423½
Issued to Medical Department	...	...	7	10½
TOTAL EXPENDED	57,000	97,078	4,956	7,434
Balance in Store in Calcutta on 31st March 1890	57,260	97,521	367	550½
Balance in Factories " " "	16,500	28,101	464	696
BALANCE IN STORE ON 31st MARCH 1890	73,760	125,622	831	1,246½

No. 14 C.—ACCOUNT of CHARGES in connection with OPIUM.

		Rx.	Rx.
COST OF PRODUCTION OF BENGAL OPIUM.			
Establishment and Contingent Charges of Patna Agency		47,496	
Establishment and Contingent Charges of Benares Agency		69,704	
Charges in Calcutta		3,716	
	Rx.		
Cultivation and Manufacturing Charges for Opium of Season 1887-88 and previous years	947,222		
Cultivation and Manufacturing Charges for Opium of Season 1888-89	531,450		
		1,478,672	
TOTAL, BENGAL . Rx.		1,599,588	
CHARGES FOR BENGAL OPIUM IN OTHER PROVINCES.			
IN INDIA.			
Establishment and Contingent charges of the Agency at Indore		1,327	
TOTAL CHARGES . Rx.		1,600,915	
CHARGES IN ENGLAND:			
Stores for India: for the Behar and Benares Opium Agencies . £		1,043	
EXCHANGE ON CHARGES IN ENGLAND . Rx.		468	
TOTAL CHARGES FOR BENGAL OPIUM . Rx.			1,602,426
CHARGES FOR COLLECTION OF OPIUM REVENUE IN BOMBAY.			
Salaries (a)		...	
Establishment		1,047	
Contingent Charges		1,589	
Payments to Officers of other Provinces		45	
TOTAL, BOMBAY . Rx.			2,681
TOTAL CHARGES UNDER OPIUM . Rx.			1,605,107

(a) Does not include the Salary of the Commissioner of Customs, Salt and Opium, Bombay, which has been charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

No. 15 A.—ACCOUNT of SALT REVENUE, for the Year ended 31st March 1890.

	Sales of Government Salt.	Excise on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Sea-borne.	Frontier duty on Salt imported by Land.	Miscellaneous Receipts.	Upper Burma.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	150,487	1,791,357	...	...	...	17,322	...	1,959,166
Burma	...	12,218	118,977	...	...	...	770	131,965
Bengal	...	...	1,736,797	521,585	...	12,372	...	2,270,754
Madras	249,885	1,487,949	366	...	1	18,617	...	1,756,818
Bombay	47,016	2,012,662	729	856	1,104	6,669	...	2,069,036
TOTAL, SALT REVENUE Rx.	447,388	5,304,186	1,856,869	522,441	1,105	54,980	770	8,187,739

No. 15 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Cost of SALT, for the Year ended 31st March 1890.

	Rx.	Rx.	Rx.
INDIA, GENERAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Salary of Commissioner	2,870		
Salaries of Deputy and Assistant Commissioners, &c.	9,042		
Office Establishment	5,440		
Travelling Allowances	4,349		
Commission on Salt Tax Collections	2,525		
Rewards	282		
Compensations to Frontier Chiefs and others	159		
Removal of Salt purchased by traders	5,091		
Conveyance of Tents and Records	586		
House and Office-Rent	346		
Petty Construction and Repairs	2,429		
Service Postage Stamps	564		
Miscellaneous Contingencies	1,974		
Manufacture and Excavation of Salt:		35,657	
Sambhar	17,432		
Didwana	983		
Pachbudra	4,388		
Phalodi	92		
Punjab Mines	5,714		
		28,609	
PREVENTIVE ESTABLISHMENT		48,009	
			112,275
BURMA.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Commission on Salt Tax Collections:			
Lower Burma		801	
Upper Burma		21	
			822
BENGAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Pay of Intendants, Clerks, Servants, &c.		602	
Rewards		263	
Petty Construction and Repairs		107	
Rents, Rates, and Taxes		1,887	
Miscellaneous Contingencies		1,793	
			4,652
MADRAS.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Salary of Commissioner	3,679		
Salary of Secretary to Commissioner	1,766		
Salaries of Deputy and Assistant Commissioners	12,818		
Inspectors and Assistant and Sub-Inspectors	44,565		
Office Establishment	62,836		
Travelling Allowances	7,143		
Purchase, Repair, and Carriage of Tents	966		
Rewards	7,719		
Cost, Freight, &c., of Spirits	3,175		
Conveying Salt to French Government and Fish-curing Yards	2,143		
Freight and other Charges for export and import of Salt	4,360		
Petty Construction and Repairs	10,026		
Service Postage Stamps	1,708		
Rents, Rates, and Taxes	341		
Miscellaneous Contingencies	6,754		
		170,019	
SALT PURCHASE AND FREIGHT		28,208	
		198,227	
Deduct—Amount chargeable to Excise		*38,274*	
			159,953
Carried forward			277,702

No. 15B.—Account of Charges for Collection of the Salt Revenue, including Cost of Salt, for the Year ended 31st March 1890—*continued.*

	Rx.	Rx.
Brought forward	...	277,702

BOMBAY.

	Presidency Division.	Guzerat Division.	Konkan Division.	Sindh Division.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:—					
Salaries of Collector, Deputy and Assistant Collectors, &c.	3,649	2,012	1,569	1,153	8,383
Superintendent and Petty Officers	300	2,031	4,444	913	7,688
Clerks, Servants, Periodical Establishments, Boat Establishments, &c.	4,067	5,781	29,946	1,782	41,576
Account Office	2,174	...	...	...	2,174
Preventive Establishment	145	...	1,630	3,625	5,400
Commission on Salt Tax Collections	...	1,150	...	...	1,150
Rewards	1	136	86	25	248
Travelling Allowances	520	462	889	306	2,177
Service Postage Stamps	133	36	117	50	336
Rents, Rates, and Taxes	6	33	5	24	68
Conveyance of tents and Records	90	...	46	17	153
Petty Construction and Repairs	43	239	1,208	37	1,527
Office Expenses and Miscellaneous Contingent Charges	857	1,271	4,081	115	6,324
	11,985	13,151	44,021	8,047	77,204
Administration of Salt Revenue in Portuguese India					10,486

	Rx.	Rx.
	87,690	
SALT PURCHASE AND FREIGHT	29,347	
PREVENTIVE ESTABLISHMENT	17,723	
		134,760
TOTAL CHARGES IN INDIA . Rx.		412,462
CHARGES IN ENGLAND: Stores for India: for the Salt Department, Madras, &c. . £		210
EXCHANGE ON CHARGES IN ENGLAND . Rx.		94
TOTAL CHARGES UNDER SALT . Rx.		412,766

No. 15 C.—ACCOUNT of SALT STORE for the Year ended 31st March 1890.

	INDIA.	PUNJAB.	MADRAS.
	Quantity.	Quantity.	Quantity.
	Mds.	Mds.	Mds.
Salt in Store on 1st April 1889	73,97,512	9,27,544	11,81,250
Manufactured, excavated, or purchased during the Year	21,78,606	22,99,163½	13,30,197
	95,76,118	32,26,707½	25,11,447
Removed by Purchasers during the Year	38,58,815	26,87,977½	11,03,106
Wastage, &c., written off	3,21,956	...	49,787
	41,80,771	26,87,977½	11,52,893
Balance in Store on 31st March 1890	53,95,347	5,38,730	13,58,554

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1890.

	India, General	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale of Court Fee Stamps	24,930	115,520	59,847	59,014	1,034,883	523,238	256,535	402,681	283,373	2,760,021
Sale of Commercial and other Stamps	21,013	44,373	38,894	20,901	377,891	167,961	129,285	240,017	190,030	1,230,365
Fines and Penalties	194	509	1,096	294	3,027	1,274	950	3,366	1,340	12,050
Miscellaneous	75	276	575	94	8,002	1,715	2,892	4,104	47,875	65,608
Upper Burma Revenue	...	...	19,864	...	...	...	...	...	...	19,864
TOTAL, STAMP REVENUE . Rx.	46,212	160,678	120,276	80,303	1,423,803	694,188	389,662	650,168	522,618	4,087,908
Deduct—Refunds	396	1,409	1,560	348	11,965	9,482	3,930	8,257	9,792	47,139
NET REVENUE from STAMPS . Rx.	45,816	159,269	118,716	79,955	1,411,838	684,706	385,732	641,911	512,826	4,040,769
CHARGES FOR COLLECTION.										
Salary of the Superintendent or other Officers	...	...	...	143	1,760	768	...	308	1,425	4,404
Establishment of Superintendent or other Officers	...	...	...	67	3,112	393	...	1,047	2,768	7,387
Contingent Expenses, Packing Charges, &c.	...	...	...	58	1,432	72	...	538	719	2,819
Charges for the sale of Stamps, *viz.*—										
Clerks and Servants	50	...	201	...	120	1,183	30	265	983	2,832
Commission to Vendors	...	...	438	13	...	201	...	...	208	860
Discount on sale of Court Fee Stamps	346	2	338	906	11,862	...	4,463	4,104	3,567	25,588
Discount on sale of General Stamps	921	1,385	1,107	620	8,777	4,006	4,963	9,648	5,476	36,903
Contingencies and Miscellaneous	110	293	211	16	910	864	1,252	576	448	4,680
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	—*51,298*	2,270	877	1,621	23,317	10,872	6,478	...	5,733	...
Do. do. do. Upper Burma	...	...	130							
Upper Burma Charges	...	...	368	...	...	...	...	...	...	368
TOTAL CHARGES in INDIA . Rx.	—*49,871*	3,950	3,670	3,444	51,290	18,359	17,186	16,486	21,327	85,841
				Rx. 48,028(*a*)						
CHARGES IN ENGLAND:										
Stores for India				£20,658(*b*)				7,635	5,206	33,499
EXCHANGE ON CHARGES IN ENGLAND . Rx.								...	...	15,033
TOTAL CHARGES for COLLECTION of STAMP REVENUE . Rx.										134,373

(*a*) Total Charges in India for the Bengal Presidency.
(*b*) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.* (a)	*Rx.*	*Rx.*
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, *viz.*—										
License Fees and Farmers' Rents	8,697	51,694	141,623	30,950	614,598	196,392	48,989	1,073,960	168,504	2,335,407
Distillery Fees	15,715	93,471	1,179	...	5,501	373	177	...	50,035	166,451
Still-head Duty	49,824	15,785	34,734	1,172	137,975	209,974	51,764	...	601,136	1,102,364
Duties levied on Drugs	8,839	(b)47,814	65,249	25,834	131,120	95,536	15,979	11,551	42,179	444,101
TOTAL	83,075	208,764	242,785	57,956	889,194	502,275	116,909	1,085,511	861,854	4,048,323
Duty on Opium consumed in India	2,771	44,174	126,546	173,677	157,657	61,088	37,884	52,448	122,472	778,717
Acreage on Land cultivated with the Poppy	...	...	...	...	...	...	3,684	...	...	3,684
Fines, Confiscations, and Miscellaneous	641	2,348	296	52	681	1,973	602	2,246	6,726	15,565
Upper Burma Revenue	...	...	45,605	...	...	...	...	...	...	45,605
TOTAL, EXCISE REVENUE . Rx.	86,487	255,286	415,232	231,685	1,047,532	565,336	159,079	1,140,205	991,052	4,891,894
CHARGES.										
Salaries and Establishments	1,217	3,656	1,877	306	40,687	4,840	4,665	27,402	24,430	109,080
Contingent Expenses	40	1,761	722	162	12,475	924	384	10,831	8,961	36,260
Loss on Sale and by Dryage and Wastage of Opium	...	...	...	...	...	6,980	...	...	...	6,980
Rents, Rates, and Taxes	...	75	...	...	1,025	...	5	58	92	1,255
Petty Construction and Repairs	...	228	...	...	2,405	...	...	4	17	2,654
Upper Burma Charges	...	...	300	...	...	...	...	...	...	300
TOTAL CHARGES in INDIA . Rx.	1,257	5,720	2,899	468	56,592	12,744	5,054	38,295	33,500	156,529
CHARGES IN ENGLAND: Stores for India: Hydrometer, &c. . £										145
EXCHANGE ON CHARGES IN ENGLAND . Rx.										65
TOTAL, EXCISE CHARGES . Rx.										156,739

(a) Includes Rx. 230 for Contribution for Revenue Establishments. (b) Includes Rx. 9,760 Duty on Ganja.

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.										
District Local Fund:										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes	*Rx.* 2,115	*Rx.* 27,900	*Rx.* 85,266	*Rx.* 53,210	*Rx.* (a) 382,902	*Rx.* (e) 444,207	*Rx.* 210,378	*Rx.* 467,917	*Rx.* 255,803	*Rx.* 1,929,698
Provincial:										
Cess on Lands for expenditure on Roads, Schools, &c.	...	357	...	...	391,169	(e) 33,515	...	...	...	425,041
Cess on Lands for Famine Assurance, Canals and Railways	...	14,157	...	...	...	(e) 166,677	61,488	...	...	242,322
Cess on Lands for District Post	...	3,371	...	...	37,144	3,724	...	...	...	44,239
Cess on Lands for Village Service and Patwaries	3,349	36,635	...	...	...	228,649	125,959	288,386	30,518	713,496
Assessment on Wards' Estates for Establishment Charges	...	3,332	...	...	8,224	...	473	...	...	12,029
Miscellaneous	(b) 2,208	...	1	...	...	(c) 34,257	1,336	(d) 5,428	...	43,230
TOTAL RECEIPTS under PROVINCIAL RATES	7,672	85,752	85,267	53,210	819,439	911,029	399,634	761,731	286,321	3,410,055
Deduct—Refunds	...	12	43	126	2,621	246	217	2,498	859	6,622
NET RECEIPTS under PROVINCIAL RATES . Rx.	7,672	85,740	85,224	53,084	816,818	910,783	399,417	759,233	285,462	3,403,433
CHARGES.										
Establishment and other Charges	...	...	4,141	303	35,470	649	9,890	...	4,622	55,075

(a) Roads and Public Works only.
(b) Includes—
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . Rx. 1,633
Educational "Plough Tax" in Coorg . . . . . Rx. 575
(c) Chowkidari (Village Police) Cess in Oudh.
(d) Irrigation Cess in lieu of Labour.
(e) Distribution of Rates under Acts III and IV of 1878, North-Western Provinces and Oudh:

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
"Local Rates," North-Western Provinces	405,902	...	43,800	449,702
Ditto Oudh	33,537	...	33,537	67,074
"Famine Assurance Rate," North-Western Provinces	...	...	89,340	89,340
"1 per cent. Road Cess," North-Western Provinces	4,768	...	...	4,768
"Original Rates," Oudh	...	37,239	...	37,239
Deduct—Amount credited as Cess for District Post	...	—3,724		—3,724
TOTAL . Rx.	444,207	33,515	166,677	644,399

No. 19 A.—ACCOUNT of CUSTOMS REVENUE, for the Year ended 31st March 1890.

ARTICLES usually contributing not less than 1,000 Rx. annually.	SEA CUSTOMS. GROSS RECEIPTS. Burma.	Bengal.	Madras.	Bombay.	Total Gross Receipts.	REFUNDS AND DRAWBACKS. Burma.	Bengal.	Madras.	Bombay.	Total Refunds and Drawbacks.	NET PRODUCE. Burma.	Bengal.	Madras.	Bombay.	Total Net Produce.
IMPORTS.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Arms, Ammunition, Military Stores	845	11,540	4,877	6,605	23,867	439	6,442	4,364	2,947	14,192	406	5,098	513	3,658	9,675
Drugs and Medicines	...	210	...	75	285	...	...	...	...	...	...	210	...	75	285
Oil, Mineral, Petroleum	21,094	83,722	8,076	49,500	162,392	641	696	...	604	1,941	20,453	83,026	8,076	48,896	160,451
Liquors:															
Ale, Beer, and Porter	4,024	5,517	3,292	4,607	17,440	715	52	1	1	769	3,309	5,465	3,291	4,606	16,671
Spirits	81,956	126,065	91,872	192,238	492,131	65	427	363	3,876	4,731	81,891	125,638	91,509	188,362	487,400
Wines and Liqueurs	4,590	17,515	6,724	20,868	49,697	...	33	25	134	192	4,590	17,482	6,699	20,734	49,505
Articles yielding, severally, less than 1,000 Rx. annually	...	...	...	144	144	...	...	...	(a) 13,600	13,600	...	...	...	—13,456	—13,456
TOTAL, IMPORTS . Rx.	112,509	244,569	114,841	274,037	745,956	1,860	7,650	4,753	(a) 21,162	35,425	110,649	236,919	110,088	252,875	710,531
EXPORTS.															
Grain and Pulse:															
Paddy	1,463	865	5,980	1,071	9,379	...	31	9	...	40	1,463	834	5,971	1,071	9,339
Rice	479,474	159,976	42,625	31,437	713,512	8,887	3,130	185	319	12,521	470,587	156,846	42,440	31,118	700,991
Articles yielding, severally, less than 1,000 Rx. annually	...	...	...	...	...	(b) 225	(c) 74	(d) 32	(e) 138	469	—225	—74	—32	—138	—469
TOTAL, EXPORTS . Rx.	480,937	160,841	48,605	32,508	722,891	(b) 9,112	(c) 3,235	(d) 226	(e) 457	13,030	471,825	157,606	48,379	32,051	709,861
TOTAL, SEA CUSTOMS . Rx.	593,446	405,410	163,446	306,545	1,468,847	10,972	10,885	4,979	21,619	48,455	582,474	394,525	158,467	284,926	1,420,392

(a) Represents amount paid to the Government of Portuguese India on account of the share of Custom Receipts for the 7th and 8th treaty years.
(b) Includes Rx. 225, Refunds of Miscellaneous Receipts.
(c) Includes Rx. 74, Refunds of Miscellaneous Receipts.
(d) Includes Rx. 32, Refunds of Miscellaneous Receipts.
(e) Includes Rx. 138, Refunds of Miscellaneous Receipts.

COMBINED STATEMENT of SEA and LAND CUSTOMS (Gross Receipts).

	Sea Customs (Gross Receipts).	LAND CUSTOMS. Export Duty.	Land Customs, Miscellaneous Receipts.	TOTAL.	Miscellaneous Receipts, Wharf Rent, Fees, &c.	Total Customs Revenue.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Burma	593,446	...	...	...	2,532	595,978
Bengal	405,410	...	...	...	5,509	410,919
Madras	163,446	14,454*	23	14,477	3,005	180,928
Bombay	306,545	...	...	...	12,316	318,861
TOTAL . Rx.	1,468,847	14,454	23	14,477	23,362	1,506,686

*Includes Rx. 1,429 on account of Import Duty.

No. 19 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1890.

	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at the Principal Ports of Rangoon, Calcutta, Madras, and Bombay:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Commissioner and Personal Assistant	...	...	...	4,207	4,207
Establishment and Contingencies of ditto	...	...	...	4,160	4,160
Collectors, Deputy, and Assistant	2,520	3,967	2,593	3,259	12,339
Office Establishment	3,029	8,472	2,248	2,964	16,713
Preventive Establishment	3,661	27,263	84	12,471	43,479
Appraising Establishment	480	3,489	135	2,779	6,883
Wharf Establishment	...	3,551	...	...	3,551
Contingent Charges	309	3,444	856	1,821	6,430
TOTAL, PRINCIPAL PORTS	9,999	50,186	5,916	31,661	97,762
Charges at other Ports, vide *details below*	6,200	3,758	10,318	16,955	37,231
TOTAL, CUSTOMS CHARGES IN INDIA . Rx.	16,199	53,944	16,234	48,616	134,993
CHARGES IN ENGLAND:					
Stores for India, Hydrometers, &c. . £					19
EXCHANGE ON CHARGES IN ENGLAND . Rx.					9
					135,021

DETAIL OF OTHER PORTS:

	Salaries.	Establishments.	Contingent Charges.	TOTAL.
BURMA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Akyab	240	1,711	59	2,010
Bassein	240	967	12	1,219
Kyouk-Phyoo	...	30	2	32
Mergui	...	120	1	121
Moulmein	231	1,916	69	2,216
Sandoway	...	30	...	30
Tavoy	...	453	10	463
Thayetmyo	...	97	4	101
Tounghoo	...	8	...	8
	711	5,332	157	6,200
BENGAL:				
Balasore	...	430	41	471
Chittagong	913	1,327	144	2,384
Cuttack	270	402	7	679
Dacca	...	59	11	70
Pooree	...	128	26	154
	1,183	2,346	229	3,758
MADRAS:				
Ganjam	...	555	153	708
Godavery	...	803	178	981
Kistna	...	262	131	393
Madura	...	305	101	406
Malabar	...	2,091	654	2,745
Nellore	...	249	29	278
South Arcot	...	683	292	975
South Canara	...	1,233	297	1,530
Tanjore	...	914	357	1,271
Tinnevelly	...	303	143	446
Vizagapatam	...	396	189	585
	...	7,794	2,524	10,318
BOMBAY:				
Guzerat Division	919	3,211	826	4,956
Konkan Division	2,469	3,264	1,947	7,680
Sindh Division	1,273	2,623	423	4,319
TOTAL, OTHER PORTS . Rx.	4,661	9,098	3,196	16,955

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
CIVIL DEPARTMENT:										
Income Tax:										
Ordinary Collections	10,768	30,434	36,711	18,168	366,686	186,109	91,221	129,181	284,949	1,154,227
Deductions by Government from Salaries and Pensions	26,493	6,940	11,413	3,737	44,391	26,959	18,466	28,553	30,623	197,575
Deductions from Interest on Government Securities	52,861	123	418	20	1,533	5,918	1,601	6,921	15,757	85,152
Penalties	...	222	20	82	3,036	252	702	349	143	4,806
Recoveries from Surplus Profits of Railway Companies	4,664	...	...	...	...	...	...	...	17,032	21,696
Other items	...	...	...	...	1,054	...	24	...	106	1,184
License Tax	...	7,980	...	...	...	...	...	...	...	7,980
Upper Burma Receipts	...	...	7,529	...	...	...	...	...	...	7,529
TOTAL CIVIL DEPARTMENT	94,786	45,699	56,091	22,007	416,700	219,238	112,014	165,004	348,610	1,480,149
OTHER DEPARTMENTS:										
Income Tax:										
Deductions from Salaries and Pensions—										
In Military Department	28,260	...	...	...	...	...	...	12,597	10,613	51,470
" Public Works "	5,807	1,075	4,931	802	7,909	5,958	11,634	5,209	4,286	47,611
" Post Office "	411	252	598	164	1,928	862	726	606	917	6,464
" Telegraph "	7,485	...	...	...	...	...	...	...	...	7,485
" Marine "	2,095	...	...	...	...	...	...	...	...	2,095
TOTAL OTHER DEPARTMENTS	44,058	1,327	5,529	966	9,837	6,820	12,360	18,412	15,816	115,125
TOTAL ASSESSED TAXES	138,844	47,026	61,620	22,973	426,537	226,058	124,374	183,416	364,426	1,595,274
Deduct—Refunds	536	220	1,518	90	3,324	2,069	1,380	1,516	2,901	13,554
NET REVENUE from ASSESSED TAXES	138,308	46,806	60,102	22,883	423,213	223,989	122,994	181,900	361,525	1,581,720
CHARGES.										
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	28	19	1,509	105	16,137	1,946	1,085	1,618	5,234	27,681

No. 21 —ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REVENUE.										
Revenue from Timber and other Produce removed from the Forests by Government Agency:										
Timber	20,399	6,749	211,860	800	1,632	54,954	43,759	13,443	74,857	428,453
Firewood and Charcoal	108	143	...	1	5,446	12,464	9,823	14,019	67,978	109,982
Bamboos	20	218	1	...	701	594	1,306	469	4	3,313
Sandal Wood	2,150	...	...	...	...	...	...	1,856	1,678	5,684
Grass and other Minor Produce	6	3,295	...	10	132	2,708	125	4,087	13,770	24,133
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:										
Timber	799	9,638	50,852	25,102	36,622	57,386	2,504	27,733	65,546	276,182
Firewood and Charcoal	959	8,336	2,485	290	15,380	3,523	8,748	26,816	13,685	80,222
Bamboos	353	9,158	542	591	3,871	10,453	10	12,842	10,113	47,933
Grazing and Fodder Grass	641	55,174	22	206	1,108	9,672	20,525	14,385	47,059	148,792
Other Minor Produce	1,421	(a) 18,370	15,940	5,979	8,666	12,065	1,055	34,920	8,360	106,776
Confiscated Drift and Waif Wood	9	422	12,766	251	1,197	2,914	2,016	1,579	852	22,006
Revenue from Forests not managed by Government:										
Duty on Foreign Timber and other Forest Produce	...	...	13,901	839	...	1,875	...	...	2,750	19,365
Revenue from shared and private Forests	906	1,011	...	744	...	...	151	3	379	3,194
Miscellaneous:										
Fines and forfeitures	81	130	2,343	125	1	118	96	54	971	3,919
Refunds	8	44	20	13	197	149	24	...	107	562
Other Sources	805	2,930	2,740	2,999	1,919	2,541	2,029	3,557	5,660	25,180
Upper Burma Receipts	...	...	180,607	...	...	...	...	...	...	180,607
TOTAL RECEIPTS IN INDIA . Rx.	28,665	115,618	494,079	37,950	76,872	171,416	92,171	155,763	313,769	1,486,303
EXPENDITURE.										
GENERAL DIRECTION.										
Salary of the Inspector General and Assistant Inspector General of Forests	3,271	...	...	...	...	...	...	...	...	3,271
Establishment and Contingencies	2,221	...	...	...	...	...	...	...	...	2,221
TOTAL, GENERAL DIRECTION . Rx.	5,492	...	...	...	...	...	...	...	...	5,492
A.—CONSERVANCY AND WORKS.										
Timber and other Produce removed from the Forests by Govt. Agency	8,941	3,070	74,536	432	5,137	38,010	25,117	16,350	66,358	237,951
Timber and other Produce removed from the Forests by Consumers or Purchasers	66	10,754	990	1,095	3,567	3,928	186	7,883	3,461	31,930
Confiscated Drift and Waif Wood	...	...	6,638	17	327	1,137	658	398	16	9,191
Revenue from Forests not managed by Government	...	...	709	51	...	334	...	...	42	1,136

Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	25	...	...	...	1,165	3,609	1,652	2,480	8,931
Live Stock, Stores, Tools and Plant	2,009	1,181	3,330	2,147	1,937	1,803	287	2,439	407	15,540
Communications and Buildings	249	609	1,456	2,054	2,160	9,809	1,202	5,994	953	24,486
Demarcation, improvement, and extension of Forests	2,205	(b) 14,814	(b) 15,014	5,932	(b) 4,016	(b) 8,335	4,776	(b) 24,014	(b) 18,681	97,787
Miscellaneous	353	385	1,016	392	454	517	95	246	580	4,038
TOTAL, CONSERVANCY AND WORKS . Rx.	13,823	30,838	103,689	12,120	17,598	65,038	35,930	58,976	92,978	430,990
B.—ESTABLISHMENTS.										
I.—Salaries.										
Pay of Conservators	...	2,274	2,743	1,610	1,601	5,470	1,251	2,802	4,815	22,566
Pay of Superior Officers	5,091	12,925	10,892	4,496	8,454	10,246	11,521	17,520	17,680	98,825
Subordinate Forest and Depôt Establishments	2,765	17,036	6,088	2,829	6,011	7,099	8,014	15,617	39,329	104,788
Office Establishments	783	2,354	4,839	1,383	1,891	2,830	2,349	8,043	6,636	31,108
Deputation and Special Allowances	657	2	49	271	299	220	267	194	52	2,011
	9,296	34,591	24,611	10,589	18,256	25,865	23,402	44,176	68,512	259,298
II.—Travelling Allowances.										
Conservators	...	232	416	181	260	479	272	811	729	3,380
Superior Officers	944	1,725	2,278	929	2,016	1,656	1,915	3,370	4,804	19,637
Subordinate Forest and Depôt Establishments	227	131	1,045	607	698	936	885	4,350	2,437	11 316
Office Establishments	58	119	207	24	170	397	331	1,094	2,237	4,637
	1,229	2,207	3,946	1,741	3,144	3,468	3,403	9,625	10,207	38,970
III.—Contingencies.										
Stationery	9	14	6	3	4	55	96	11	596	794
Carriage of Tents and Records	106	754	17	12	47	410	285	386	600	2,617
Rents, Rates, and Taxes	150	229	403	97	308	131	497	171	486	2,472
Pay of Police Guards	...	...	...	...	...	107	...	...	..	107
Official Postage	105	445	113	197	213	217	372	973	1,105	3,740
Sundries	303	469	408	244	227	647	547	784	2,084	5,713
	673	1,911	947	553	799	1,567	1,797	2,325	4,871	15,443
TOTAL, ESTABLISHMENTS . Rx.	11,198	38,709	29,504	12,883	22,199	30,900	28,602	56,126	83,590	313,711
Upper Burma Charges	...	...	27,341	...	...	...	...	...	...	27,341
TOTAL, EXPENDITURE IN INDIA . . Rx.	30,513	69,547	160,534	25,003	39,797	95,938	64,532	115,102	176,568	777,534
CHARGES IN ENGLAND: Expenses attending the examination of Candidates for the Indian Forest Department, passages to India on appointment, &c.										1,726
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.										775
TOTAL, FOREST EXPENDITURE . Rx.										780,035

(a) Includes Commutation Fees Rx. 8,674.

(b) Include Rx. 7,572, Rx. 5,426, Rx. 788, Rx. 317, Rx. 6,497, and Rx. 51 on account of Revenue Surveys charged to Central Provinces, Burma, Bengal, North-Western Provinces, and Oudh, Madras and Bombay respectively by deduction of these amounts aggregating Rx. 20,651 from Expenditure under Survey of India. *Vide* Account No. 38B., page 87.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS.										
Fees for Registering Documents	1,617	6,098	3,350	4,198	114,562	25,977	17,933	99,340	47,942	321,017
Fees for Copies of Registered Documents	146	2,571	98	28	2,141	8,866	4,330	2,551	775	21,506
Miscellaneous	19	1,509	137	16	3,304	4,319	85	855	624	10,868
Upper Burma Receipts	...	...	401	...	...	...	...	...	...	401
TOTAL, REGISTRATION RECEIPTS . Rx.	1,782	10,178	3,986	4,242	120,007	39,162	22,348	102,746	49,341	353,792
Deduct,—Refunds	...	10	9	5	253	24	6	262	277	846
NET RECEIPTS under REGISTRATION . Rx.	1,782	10,168	3,977	4,237	119,754	39,138	22,342	102,484	49,064	352,946
CHARGES.										
Superintendence	...	1,263	...	151	6,165	1,560	...	3,394	3,762	16,295
District Charges	519	2,792	1,613	2,164	56,698	18,272	7,113	62,472	25,202	176,845
Upper Burma Charges	...	...	97	...	...	...	...	...	...	97
TOTAL CHARGES under REGISTRATION . Rx.	519	4,055	1,710	2,315	62,863	19,832	7,113	65,866	28,964	193,237

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1890.

		Rx.	Rx.	Rx.
INDIA, GENERAL.				
Tribute from Amjeerah		3,440		
" Ajehgurh		701		
" Boondee		12,000		
" Banswara		3,631		
" Behat		140		
" Chirkhari		858		
" Doongurpoor		2,739		
" Holkar		605		
" Jodhpoor		9,800		
" Jeypoor		40,000		
" Jhallawar		8,000		
" Kotah		18,472		
" Kilcheepoor		1,291		
" Oodeypoor		26,913		
" Punnah		995		
" Paldeo		13		
" Rutlam		6,552		
" Sillana		4,368		
" Sirohee		688		
" Lawa		23		
Nizam's Government on account of Mahratta Chouth		10,811		
			152,040	
Contribution from Bhurtpur		1,400		
" " Dholepur		1,000		
" " Kerowlee		500		
" " Malani		120		
" of Jodhpoor towards cost of Erinpura Irregular Force		11,500		
" " Kotah towards cost of Deolee Irregular Force		20,000		
Contribution towards cost of United Malwa Contingent:				
From Dewas	3,302			
" Jowrah	15,903			
		19,205		
Contribution of Bhopal towards cost of Bhopal Levy		18,182		
Contributions towards cost of Malwa Bheel Corps:				
From Alirajpur	147			
" Amjeerah	1,966			
" Burwanee	393			
" Dhar	766			
" Jabooah	147			
		3,419		
Fees on Succession:			75,326	
Alirajpur State			1,426	
				228,792
CENTRAL PROVINCES.				
Tributes from various Petty States			25,336	
Fees on Succession:				
Lal Raghubar Singh, chief of the Sarangarh State, in Sambalpur District			750	
				26,086
BURMA.				
Upper Burma			...	19,228
ASSAM.				
Tributes from Various Petty States			...	10
PUNJAB.				
Tribute from Kupoorthulla			13,100	
" Mundee			10,000	
" Sokeith			1,100	
" Various Petty States			3,171	
				27,371
MADRAS.				
Tribute from Travancore		78,311		
" Bastar		400		
" Jeypur		200		
			78,911	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force			245,000	
" " Cochin for the maintenance of a Battalion of Native Infantry			20,000	
" " Travancore			1,332	
				345,243
BOMBAY.				
Tribute from Kattywar		55,873		
" various Petty States		4,925		
Subsidy from the Kutch Government		18,695		
" Baroda		42,434		
Contribution from Jagirdars for Southern Mahratta Horse		8,777		
			130,704	
Fees on Succession:				
Shri Swami of Sankeshwar and Sanwsthan Karwir on his accession to the spiritual seat			273	
				130,977
TOTAL TRIBUTES, &c. . Rx.				777,707

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1889-90.

Section B.—Interest.

Revenue *Rx.* 873,201. Expenditure *Rx.* 4,240,963.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Interest . . .	24	Receipts	46	...	873,201	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	25	Expenditure	48	...	...	3,804,957
Interest on other Obligations . .	26	Expenditure	50	...	...	436,006
		Total .		...	873,201	4,240,963

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SOURCES OF INTEREST.										
LOANS AND ADVANCES.										
To Native States, Presidency Corporations, &c., set forth in Account No. 83, page 218 . . .	5,831	...	...	...	109,340	...	...	17,444	187,332	319,947
To Local Bodies, Private Individuals, and Cultivators under the Provincial Loan Scheme, set forth in Account No. 83A, page 220 . . .	...	1,254	(a)2,638	65	3,423	10,441	19,330	3,027	15,537	55,715
To Local Bodies, Private Individuals, &c., not included in Accounts Nos. 83 and 83A . . .	...	...	...	...	...	...	7	...	...	7
TOTAL INTEREST ON LOANS AND ADVANCES .	5,831	1,254	2,638	65	112,763	10,441	19,337	20,471	202,869	375,669
INVESTMENTS.										
Securities held by the Paper Currency Department, *vide* Account No. 30C, page 70 . . .	250,029	...	...	...	...	...	...	...	...	250,029
Securities of Provincial Funds	32	377	...	56	1,439	2,729	850	8,991	5,947	20,421
TOTAL INTEREST ON INVESTMENTS .	250,061	377	...	56	1,439	2,729	850	8,991	5,947	270,450
ARREARS DUE TO THE GOVERNMENT.										
Of Land Revenue	160	...	...	...	...	...	...	2,209	200	2,569
Of other Revenue	...	...	...	...	...	...	...	802	...	802

Of District Road Cess	...	...	...	...	5,551	...	...	...	...	5,551
Of Public Works Cess	...	...	...	...	5,335	...	...	...	...	5,335
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	...	14	...	14
Of Balances due for Commutation of Land Tax	...	...	...	97	...	...	..	...	...	97
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	160	...	...	97	10,886	...	...	3,025	200	14,368
SUNDRY ACCOUNTS.										
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	887	...	...	...	...	...	...	...	43	930
Interest on Overdrawn Capital of Railway Companies	6,692	...	...	...	...	2,049	...	...	...	8,741
Sundry Items	4,540	1	...	...	359	140	9	371	1,125	6,545
TOTAL SUNDRY ACCOUNTS	12,119	1	...	...	359	2,189	9	371	1,168	16,216
TOTAL RECEIPTS IN INDIA . Rx.	268,171	1,632	2,638	218	125,447	15,359	20,196	32,858	210,184	676,703

RECEIPTS IN ENGLAND:	£	
Interest realised from Investment of Cash Balance	109,865	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland	491	
	110,356	
Premium realized on the issue of £3,500,000 India 3 per cent. Stock	25,277	
	£	135,633
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	60,865
TOTAL INTEREST RECEIPTS . Rx.		873,201

(a).—Includes Rx. 271 on account of Upper Burma.

No. 25.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1890.

	Amount of Loan, 31st March 1890.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Loans bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,000,000	45,000	45,000	
Transfer Loan of 1878	1,181,980	53,189	53,382	
Transfer Loan of 1879, 4½ per cent. portion	19,298,333	868,425	850,653	
Transfer Loan of 1879, 7*s.* Sterling per cent. portion	22,300	(*a*)1,135	1,074	
				950,109
Loans bearing interest at 4 per cent.:				
Loan of 1832-33	754,803	30,192	30,453	
Loan of 1835-36	1,939,820	77,593	80,270	
Loan of 1842-43	24,378,680	975,147	989,849	
Loan of 1854-55	6,144,320	245,773	188,389	
Transfer Loan of 1st May 1865	35,480,306	1,419,212	1,387,350	
Reduced 4 per cent. Loan of 1879	7,283,410	291,336	307,402	
Promissory Notes for Mysore Family	52,576	2,103	2,250	
Loan from Maharaja Sindiah for State Railway	1,500,000	60,000	60,000	
East India Railway Commuted Stock	8,350	334	530	
Gwalior Loan of 1887	3,500,000	140,000	140,385	
				3,186,878
Loans bearing interest at 3½ per cent.:				
Loan of 1853-54	52,180	1,826	1,351	
				1,351
Provincial Debenture Loans:				
Nagpore-Raipore Railway Debenture Loan at 4½ per cent.	4,275	192	16	
Gazipur-Dildarnagar Railway Debenture Loan at 4 per cent.	12,040	482	2,672	
Muttra-Hathras Light Railway Debenture Loan at 4 per cent.	1,780	71	64	
Cawnpore-Furukhabad Railway Debenture Loan at 4 per cent.	2,100	84	14	
Cawnpore-Achneyra Railway Debenture Loan at 4 per cent.	8,400	336	849	
Cawnpore and Achneyra Section of the Rajputana-Malwa Railway Debenture Loan at 4 per cent.	73,750	2,950	2,806	
				6,421
Paid in India on Loans in course of Discharge:				
5½ per cent. Loan of 1859-60	...	...	185	
5 per cent. Loan of 1856-57	...	...	70	
5 per cent. Public Works Loan of 1854-55	...	...	32	
5 per cent. Debenture Loan of 1841-42	...	...	27	
4½ per cent. Transfer Loan of 1872	...	...	51	
4½ per cent. Transfer Loan of 1870	...	...	1,614	
				1,979
Miscellaneous:				
Government of India Stock Notes at 4 per cent.	5,787	231	777	
Commission on Stock Notes	...	...	4	
Discount on Loans	...	...	2,256	
				3,037
TOTAL INTEREST PAID UPON RUPEE DEBT . Rx.				4,149,775
STERLING DEBT.				
India 5 per cent. Stock (accrued prior to 5th July 1880)	...	...	7	
India 4 per cent. Stock	...	...	...	
India 4 per cent. Stock issued in redemption of portion of East Indian Railway Annuity	...	...	...	
India 4 per cent. Stock issued in redemption of portion of Eastern Bengal Railway Annuity (*b*)	...	...	...	
India 4 per cent. Stock issued in redemption of portion of Scinde, Punjab and Delhi Railway Annuity (*b*)	...	...	...	
India 3½ per cent. Stock			1,819,346	
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and Debenture Stock			246,589	
India 3½ per cent. Stock issued in redemption of portion of Eastern Bengal Railway Annuity and Debenture Stock	64,391,333	2,253,697	20,840	
India 3½ per cent. Stock issued in redemption of portion of Scinde, Punjab and Delhi Railway Annuity and Debenture Stock			168,741	
India 3½ per cent. Stock issued in redemption of portion of Oude and Rohilkund Railway Debenture Stock (*c*)			—*83*	
India 3½ per cent. Debentures	3,000,000	105,000	140,000	
India 3½ per cent. Debentures	2,000,000	65,000	32,500	
Carried forward			2,427,940	4,149,775

(*a*) Equivalent in rupees of 7*s.* per 100 rupees.

(*b*) The Sinking Funds of these Railways have been partly applied to the redemption of India 4 per cent Stock, instead of to the redemption of portions of the India 3½ per cent. Stock issued in exchange for Annuities and Debenture Stock.

(*c*) The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to the redemption of India 3½ per cent. Stock, instead of India 3 per cent. Stock.

No. 25.—Account of the Public Debt of *India*, bearing Interest, the Annual Interest thereon and the Interest paid during the Year ended 31st March 1890—*continued.*

	Amount of Loan, 31st March 1890.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward			2,427,940	4,149,775
STERLING DEBT—*continued.*				
India 3 per cent. Stock			453,709	
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and Debenture Stock			7,435	
India 3 per cent. Stock issued in redemption of portion of Eastern Bengal Railway 4 per cent. Debenture Stock	23,455,079	703,652	22	
India 3 per cent. Stock issued in redemption of portion of Oude and Rohilkund Railway Debentures			216,196	
Debenture Stock of the East Indian Railway Company for which the Secretary of State has incurred the liability under Acts 42 and 43 Vic., c. 206, bearing 4½ per cent. interest	1,435,650	64,604	64,604	
Eastern Bengal Railway 4 per cent. Debenture Stock	348 666	13,946	13,946	
Oude and Rohilkund Railway 4 per cent. Debenture Stock	384,700	15,388	15,388	
Oude and Rohilkund Railway 3½ Debentures	3,030,300	106,060	106,060	
TOTAL			3,305,300	
Commission on sale and renewal of India Debentures			1,215	
Discount, Sinking Fund			8,047	
TOTAL INTEREST ON STERLING DEBT £.				3,314,562
EXCHANGE ON PAYMENTS IN ENGLAND Rx.				1,487,407
GRAND TOTAL Rx.				(a)8,951,744

(a) For division of the total charge between "Interest on Ordinary Debt" and "State Railways, Interest on Debt" and "Irrigation—Major Works, Interest on Debt," *see* distribution statement below.

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Government for Railways and Irrigation Works not charged to Revenue, and Interest and Commission on Stock Notes, and Interest on Provincial Advance and Loan Accounts, which are taken provincially.

	ORDINARY DEBT.				DEBT INCURRED FOR RAILWAYS AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	...	269,673	2,396	272,069	(a)2,287,556	548,144	2,835,700
Central Provinces	...	1,421	35	1,456	...	...	...
Burma	...	1,812	...	1,812	113,813	...	113,813
Assam	...	54	4	58	...	...	...
Bengal	...	6,764	60	6,824	343,267	236,404	579,671
North-Western Provinces and Oudh	...	8,779	93	8,872	...	276,135	276,135
Punjab	...	16,883	101	16,984	19,832	...	19,832
Madras	...	3,078	55	3,133	...	...	...
Bombay	...	13,123	293	13,416	...	...	...
Total, India Rx.	...	321,587	3,037	324,624	2,764,468	1,060,683	3,825,151
England £	2,393,040	...	(c) 9,262	2,402,302	(b)912,260	...	912,260
Exchange Rx.	1,073,875	...	4,156	1,078,031	409,376	...	409,376
TOTAL Rx.	3,466,915	321,587	16,455	3,804,957	4,086,104	1,060,683	5,146,787

TOTAL Rx. 8,951,744 *see* above.

(a) Includes Rx. 19,415 charged to "State Railways—Interest on Capital deposited by Companies."
(b) Besides, £1,762 on account of Discount, Sinking Fund, in redemption of Debt incurred in excess of money raised for the purchase of the property of the Oude and Rohilkund Railway Company. Includes £52,522 on account of Interest chargeable against Railway Companies on advances.
(c) Includes £1,215 on account of Commission on sale and renewal of India Debentures and £8,047 paid in respect of the Discount, Sinking Fund, in redemption of Debt incurred in excess of money raised.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1890, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1889.	Amount, 31st March 1890.	Rate of Interest per cent.	Amount of Interest paid during the Year.
INDIA, GENERAL.				
Special Loans.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	(a) 1,556,763	1,556,409	6, 5 & 4	68,092
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	240
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the Property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23 450	8 & 6	1,407
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	308
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	268
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	1,000	5	50
Charitable Endowment	4,000	4,000	6	234
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	250	250	3¾	...
Treasury Notes for Bhonsla Family Temples	34,520	34,520	5	1,968
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, &c.	(a) 8,112	8,462	4	323
Service Funds.				
Uncovenanted Service Family Pension Fund	(a) 1,059,693	1,098,788	6	62,000
Miscellaneous Service Funds	(a) 251	258	4½	11
Savings Banks.				
Post Office Savings Bank Deposits	380,273	363,727	3¾	210,068
State Railway Provident Institutions	62,641	76,911	3¾	2,504
Civil Engineers' Provident Fund	107,862	133,414	4	4,764
Postal Insurance and Life Annuity Funds*	345	290	3½	478
Post Office Guarantee Fund*	1,495	1,794	4	1,103
Regimental Savings Banks Deposits	88,186	88,165	3¾	3,628
General Family Pension Fund	3,069	3,098	3¾	67
Hindu Family Annuity Fund	3,861	3,994	3¾	195
Bengal Christian Family Pension Fund	(a) 125	44	3¾	...
Miscellaneous.				
Sum deposited in 1813 by the late Bahoo Begum to provide for certain Stipends	58,961	41,684	4	3,003
Balances of Railway Funds	105,295	104,779	3¾	3,760
Telegraph Fine and Guarantee Fund	7,440	4,873	3¾	193
Miscellaneous Accounts, including Refunds	...	...	...	16
TOTAL	3,590,057	3,632,287		367,352
CENTRAL PROVINCES.				
Savings Banks.				
Post Office Savings Bank Deposits	223,671	212,672	3¾	(b)...
State Railway Provident Institutions	8,310	8,469	3¾	295
Postal Insurance and Life Annuity Fund	281	412	3½	(c)...
Post Office Guarantee Fund	1,187	1,438	4	(d)...
TOTAL	233,449	222,991		295
BURMA.				
Savings Banks.				
Post Office Savings Bank Deposits	179,910	191,516	3¾	(b) ...
State Railway Provident Institutions	12,476	14,805	3¾	469
Postal Insurance and Life Annuity Fund	354	813	3½	(c) ...
Post Office Guarantee Fund	554	718	4	(d) ...
TOTAL	193,294	207,852		469
Carried forward . Rx.	4,016,800	4,063,130		368,116

* The balances of these heads were shown in last year's accounts under "India, General." They have been entered under the respective provinces this year.

(a) Differs from the closing balance of last year by Rx. 1 for corrections since made.
(b) Included in Rx. 210,068 entered under "India, General."
(c) Included in Rx. 478 entered under "India, General."
(d) Included in Rx. 1,103 entered under "India, General."

No. 26.—Account showing the Obligation of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1890, &c.—*continued.*

	Amount, 1st April 1889.	Amount, 31st March 1890.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	4,016,800	4,063,130		368,116
ASSAM.				
Savings Banks.				
Post Office Savings Bank Deposits	118,779	130,714	3¾	(a) ...
State Railway Provident Institutions	249	368	3¾	10
Postal Insurance and Life Annuity Fund	832	1,223	3½	(c)...
Post Office Guarantee Fund	623	753	4	(d)...
TOTAL	120,483	133,058		10
BENGAL.				
Savings Banks.				
Deposits in the Government Savings Bank (Calcutta)	269,838	233,132	3¾	9,170
Post Office Savings Bank Deposits	1,399,572	1,413,018	3¾	(a) ...
State Railway Provident Institutions	(b) 44,865	57,200	3¾	1,853
Postal Insurance and Life Annuity Fund	5,969	8,302	3½	(c)...
Post Office Guarantee Fund	7,788	[illegible]		(d)...
Miscellaneous.				
Compensation for Lands taken for Public Purposes	...	...	...	123
Land Revenue Collections Refunded	...	...	...	44
Miscellaneous Accounts	...	...	...	40
Refunds	...	...	...	1
TOTAL	1,728,032	1,721,00[illegible]		11,231
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment	20,000	20,000	4	800
Savings Banks.				
Post Office Savings Bank Deposits	666,364	656,499	3¾	(a) ...
State Railway Provident Institutions	(b) 50,651	39,552	3¾	1,404
Postal Insurance and Life Annuity Fund	1,110	835	3½	(c) ...
Post Office Guarantee Fund	4,816	5,724	4	(d) ...
TOTAL	742,941	722,610		2,204
PUNJAB.				
Special Loans.				
Educational Funds	1,264	1,264	5 & 3¾	...
Savings Banks.				
Post Office Savings Bank Deposits	504,060	511,131	3¾	(a) ...
State Railway Provident Institutions	146,994	163,370	3¾	5,497
Postal Insurance and Life Annuity Fund	661	924	3½	(c) ...
Post Office Guarantee Fund	2,682	3,194	4	(d) ...
Miscellaneous.				
Refunds	...	...		2
TOTAL	655,661	679,883		5,499
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	126	126	5	6
Service Funds.				
Apothecaries' Fund	(b) 10,541	11,024	4	416
Savings Banks.				
Government Savings Bank Deposits	72,060	58,505	3¾	2,254
Post Office Savings Bank Deposits	583,184	578,196	3¾	(a) ...
Regimental Savings Banks Deposits	22,809	24,799	3¾	1,084
Deposits of the Administrator General	81	73	3¾	3
Postal Insurance and Life Annuity Fund	1,306	1,821	3½	(c) ..
Post Office Guarantee Fund	4,201	5,050	4	(d) ...
Miscellaneous.				
Land Revenue Collections refunded	...	...	...	135
Miscellaneous Accounts	...	...	...	877
Refunds	...	...	...	30
TOTAL	694,308	679,594		4,805
Carried forward	7,958,225	7,999,342		391,865

(a) Included in Rx. 210,068 entered under "India, General."
(b) Differs from the closing balance of last year for corrections since made.
(c) Included in Rx. 478 entered under "India, General."
(d) Included in Rx. 1,103 entered under "India, General."

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1890, &c.—*continued.*

	Amount, 1st April 1889.	Amount, 31st March 1890.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward . .	7,958,225	7,999,342		391,865
BOMBAY.				
Special Loans.				
Educational and Charitable Endowments . .	91,689	91,689	5 & 6	4,567
Service Funds.				
Uncovenanted Service Family Pension Fund . .	(*b*) 113,974	120,010	6	6,550
Savings Banks.				
Government Savings Bank Deposits . . .	818,694	734,384	3¾	28,158
Post Office Savings Bank Deposits	1,836,715	1,812,203	3¾	...(*a*)
Regimental Savings Banks Deposits . . .	24,382	29,118	3¾	1,053
Postal Insurance and Life Annuity Fund . . .	864	1,277	3½	(*c*)
Post Office Guarantee Fund	4,216	5,016	4	(*d*)
Uncovenanted Service Family Pension Fund, Life Assurance Branch	(*b*) 6,199	7,211	3¾	248
Deposits of the Administrator General . . .	21,620	22,128	3¾	830
Local Fund Pension Fund	6,263	4,835	3¾	315
Miscellaneous.				
Miscellaneous Accounts	...	...	...	1,757
Refunds	...	...	...	408
TOTAL .	2,924,616	2,827,871		43,886
TOTAL IN INDIA . Rx	10,882,841	10,827,213		435,751
CHARGES IN ENGLAND: Interest on Deposits in Regimental Savings Banks of men returned from India . . £				176
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				79
GRAND TOTAL . Rx.				436,006

(*a*) Included in Rx. 210,068 entered under "India, General."
(*b*) Differs from the closing balance of last year for corrections since made.
(*c*) Included in Rx. 478 entered under "India, General."
(*d*) Included in Rx. 1,103 entered under "India, General."

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Fund .	62,000	...	...	...	...	...	...	...	6,550	68,550
Other Service Funds . .	11	...	...	...	...	...	...	416	...	427
TOTAL SERVICE FUNDS . Rx.	62,011	...	...	...	...	...	...	416	6,550	68,977
SAVINGS BANKS.										
Government Savings Bank . .	...	...	...	...	9,170	...	...	2,254	28,158	39,582
Post Office Savings Bank . . .	210,068	...	...	...	...	...	...	...	...	210,068
State Railway Provident Institutions .	2,504	295	469	10	1,853	1,404	5,497	...	...	12,032
Civil Engineers' Provident Fund .	4,764	...	...	...	...	...	...	...	...	4,764
Regimental Savings Bank .	3,628	...	...	...	...	...	...	1,084	1,053	5,765
Other Bank Accounts . . .	1,843	...	...	...	...	...	...	3	1,393	3,239
TOTAL SAVINGS BANKS . Rx.	222,807	295	469	10	11,023	1,404	5,497	3,341	30,604	275,450

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1889-90.

Section C.—Post Office, &c.

Revenue *Rx.*2,337,624. Expenditure *Rx.*2,228,504.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Post Office . .	27	Receipts and Expenditure . . .	54	...	1,301,247	1,376,619
Telegraph . .	28	Receipts and Expenditure . . .	56	...	766,865	731,355
" . .	28A	Details of Message Revenue, Indian Telegraphs	58	502,326	...	...
" . .	28B	Details of Message Revenue, Indo-European Telegraphs	58	119,713	...	...
" . .	28C	Capital Cost of Indian Telegraph Lines .	58	171,901	...	...
" . .	28D	Outlay on Construction of Telegraph Lines .	59	154,154	...	...
		Do. do. Lines under Agreement	59	15,734	...	...
" . .	28E	Details of Working and Maintenance of the Indian Telegraph Department . .	60	439,203	...	...
" . .	28F	Capital Cost of Indo-European Telegraph Lines	60	3,274	...	...
" . .	28G	Indo-European Telegraphs, Gulf Section, Working and Maintenance . . .	62	76,085	...	...
" . .	28H	Do do Persian Section	62	27,420	...	...
Mint . . .	29	Receipts and Charges	64	...	269,512	120,530
		TOTAL .		...	2,337,624	2,228,504

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	8,651	6,061	6,778	2,565	43,653	28,467	13,285	13,339	18,465	141,264
Sale of Postage Stamps:										
Ordinary Stamps	51,897	27,305	37,996	18,494	121,835	93,236	80,134	160,507	174,999	766,403
Service Stamps	9,362	8,225	8,051	3,125	32,616	26,166	35,483	33,618	38,495	195,141
Mail Cart, Parcel Van, and Passenger Service	...	...	32	...	32	...	20,216	...	...	20,280
Receipts on account of Money Orders	13,051	9,994	13,956	5,866	60,833	24,269	12,710	22,167	19,199	182,045
Receipts on account of British Postal Orders	5	3	5	1	8	14	15	9	12	72
Fees and Petty Receipts	411	409	900	153	1,925	2,300	550	671	637	7,956
Contributions from Native States	516	...	...	...	...	...	600	5	...	1,121
Bullock Train Collections	...	...	...	...	...	...	10,943	...	...	10,943
District Post Collections, including Zemindari Dâk Receipts in Bengal	...	786	8	1	1,682	...	3,837	2	180	6,496
GROSS RECEIPTS . Rx.	83,893	52,783	67,726	30,205	262,584	174,452	177,773	230,318	251,987	1,331,721
Deduct—										
Amount of Postage received in India and paid to the Post Master General, London	...	...	...	...	...	...	...	...	*26,372*	*26,372*
Payments to Colonial and other Foreign Administrations	...	...	...	...	...	...	...	...	*3,665*	*3,665*
Refunds	*10*	*4*	*23*	*1*	*202*	*33*	*16*	*52*	*96*	*437*
	10	*4*	*23*	*1*	*202*	*33*	*16*	*52*	*30,133*	*30,474*
NET RECEIPTS of the POST OFFICE as stated in Account No. 2 . Rx.	83,883	52,779	67,703	30,204	262,382	174,419	177,757	230,266	221,854	1,301,247
CHARGES.										
Direction:										
Director General, Deputy Director General, Assistant Director General, Superintendent attached to Director General's Office, Assistant Director General, Foreign Post, and Secretary to the Director General	...	...	...	..	8,484	...	...	...	...	8,484
Office Establishment	...	...	...	...	3,469	...	...	...	...	3,469
Travelling Expenses	...	...	...	...	897	...	...	...	...	897
Office Expenses	...	...	...	...	1,810	...	...	...	..	1,810
Office of Account and Audit:										
Comptroller, Deputy Comptroller, and Assistant Comptroller	...	...	...	...	3,160	...	...	...	...	3,160
Office Establishment	...	...	...	...	31,299	...	...	...	...	31,299
Travelling Expenses	...	...	...	...	23	...	...	...	...	23
Office Expenses	...	...	...	...	903	...	...	...		903

Presidency and District Offices:										
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	2,657	1,265	1,735	839	5,344	2,344	1,915	2,494	1,808	20,401
Post Masters of Calcutta, Madras, and Bombay, Superintendents and Inspectors	4,610	3,023	5,848	2,400	18,983	12,696	7,045	11,105	10,543	76,253
Office Establishments	35,229	24,720	29,811	13,738	145,371	83,402	49,706	67,227	95,204	544,408
Office Expenses	3,829	3,014	4,527	1,513	28,415	6,127	4,797	9,991	12,408	74,621
Travelling Expenses	2,640	1,589	2,514	1,012	9,531	5,251	3,437	4,569	3,072	33,615
Conveyance of Mails:										
Road Establishment	9,866	5,958	5,403	6,667	18,527	3,476	5,387	21,404	20,610	97,298
Ferry Establishment	...	...	23	3	135	...	74	27	...	262
Contingent Road Charges	341	341	407	219	1,955	215	218	421	673	4,790
Bounty Money	1	...	67	...	...	...	...	512	266	846
Payments to P. & O. Company for Conveyance of Mails by non-contract Vessels	...	...	...	...	...	...	...	...	544	544
Payments to State Railways	8,197	343	4,169	600	28,083	5,039	17,187	3,180	...	66,798
Bullock Train Establishment	...	...	...	...	..	...	15,286	...	...	15,286
Boat Establishment and Charges	36	25	315	327	1,459	...	...	168	96	2,426
Mail Cart Establishment and Charges	2,026	2,327	891	378	815	2,776	29,803	1,791	3,389	44,196
Railway Charges	36	...	22	377	3,083	...	...	2,859	15,048	21,425
Subsidies	...	...	4,805	3,910	51,091	...	...	...	4,375	64,181
Discount on Sale of Postage Stamps	866	449	628	306	2,043	1,504	1,289	2,534	2,798	12,417
Miscellaneous Charges of Post Office	266	261	869	409	10,706	4,728	555	622	8,255	26,671
District Post Establishments, including Zemindari Dâk Charges in Bengal	3,276	5,810	12,704	3,723	36,539	18,281	14,171	10,562	10,708	115,774
TOTAL CHARGES IN INDIA . Rx.	73,876	49,125	74,738	36,421	412,125	145,839	150,870	139,466	189,797	1,272,257
CHARGES IN ENGLAND: Stores for India					Rx. 942,994(a) £ 17,996(b)			3,702	9,505	31,203
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury										40,833
TOTAL CHARGES IN ENGLAND . £										72,036
EXCHANGE ON CHARGES IN ENGLAND . Rx.										32,326
TOTAL CHARGES of the POST OFFICE . Rx.										1,376,619

N.B.—The estimated amount of Sea postage retained by India is £4,133.

(*a*) Total Charges in India for the Bengal Presidency.

(*b*) The Stores for the whole Bengal Presidency being sent to India together the charge cannot be divided among the several Provinces.

No. 28.—ACCOUNT of RECEIPTS of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1890.

	India.	England.	Exchange.	Capital.	Revenue.
INDIAN TELEGRAPHS. REVENUE.	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*
Imperial:					
Message Revenue . . . *Statement 28A*	502,326	...	...	...	502,326
Rent of Wires and Instruments leased to Railways and Canals	139,241	...	...	...	139,241
Rent of Local and Private Lines . . .	10,729	...	...	...	10,729
Royalty from Telephone Companies . . .	1,014	...	...	...	1,014
Recoveries from Guarantors	3,307	...	...	...	3,307
Miscellaneous Revenue	2,636	...	...	...	2,636
TOTAL IMPERIAL .	659,253	...	...	...	659,253
Provincial:					
Message Revenue:					
Bengal . . . . . *Rx.* 87					
Bombay . . . . . „ 319					
	406	...	...	...	406
TOTAL INDIAN TELEGRAPHS .	659,659	...	...	...	659,659
INDO-EUROPEAN TELEGRAPHS. REVENUE.					
Imperial:					
Message Revenue . . . *Statement 28B*	82,356	25,786	11,571	...	119,713
Joint Purse Agreement—Net difference between receipts and payments	...	*—11,183*	*—5,018*	...	*—16,201*
Miscellaneous Revenue	799	1,998	897	..	3,694
TOTAL INDO-EUROPEAN TELEGRAPHS .	83,155	16,601	7,450	...	107,206
TOTAL REVENUE, TELEGRAPH DEPARTMENT .	742,814	16,601	7,450	...	766,865
GRAND TOTAL .				766,865	

No. 28.—ACCOUNT of CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1890.

	India.	England.	Exchange.	Capital.	Revenue.
INDIAN TELEGRAPHS.	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*
IMPERIAL:					
CAPITAL:					
Telegraph Lines *Statement 28C*	169,888	...	...	169,888	...
Buildings „ „	177	...	...	177	...
Apparatus and Plant „ „	9,814	...	...	9,814	...
Stores and other Suspense Accounts „ „	*—103,181*	57,791	25,934	*—19,456*	...
	76,698	57,791	25,934	160,423	...
Receipts on Capital Account . . .	*1,621*	...	...	*1,621*	...
TOTAL CAPITAL .	75,077	57,791	25,934	158,802	...
REVENUE:					
General Charges *Statement 28E*	114,784	4,425	1,986	...	121,195
Maintenance of Lines „ „	66,353	...	...	...	66,353
Working and Maintenance of Signal Offices „ „	250,758	...	...	...	250,758
Suspense Accounts . . „ „	897	...	...	..	897
TOTAL REVENUE .	432,792	4,425	1,986	...	439,203
TOTAL IMPERIAL carried forward .	507,869	62,216	27,920	158,802	439,203

No. 28.—Account of Charges of the Government Telegraph Department, for the Year ended 31st March 1890—*continued.*

	India.	England.	Exchange.	Capital.	Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	507,869	62,216	27,920	158,802	439,203
INDIAN TELEGRAPHS—*contd.*					
PROVINCIAL:					
Capital . . . . *Statement 28 C*	4	...	...	4	...
Revenue	450	...	...	...	450
TOTAL PROVINCIAL { Bengal . 87 / Bombay . 367 } *Rx.*	454	...	...	4	450
TOTAL INDIAN TELEGRAPHS .	508,323	62,216	27,920	158,806	439,653
INDO-EUROPEAN TELEGRAPHS:					
CAPITAL:					
Persian Gulf Section:					
Buildings . . . *Statement 28 F*	93	...	...	93	...
Stores and other Suspense Accounts . . . . . „ „	—29,742	21,035	9,440	733	...
TOTAL PERSIAN GULF SECTION . .	—29,649	21,035	9,440	826	...
Persian Section:					
Buildings . . . *Statement 28 F*	784	...	...	784	...
Stores and Suspense Account „ „	1,664	...	...	1,664	...
TOTAL PERSIAN SECTION . .	2,448	...	...	2,448	...
TOTAL CAPITAL . .	—27,201	21,035	9,440	3,274	...
REVENUE:					
Persian Gulf Section:					
General Charges . . *Statement 28 G*	9,718	1,684	755	...	12,157
Cable Maintenance . „ „	41,490	...	...	...	41,490
Maintenance of Lines . „ „	3,150	...	...	...	3,150
Working and Maintenance of Signal Offices . „ „	16,246	...	...	...	16,246
Subsidies and Royalties . „ „	2,321	200	90	...	2,611
TOTAL .	72,925	1,884	845	...	75,654
Charges by other Departments . .	431	...	...	...	431
TOTAL PERSIAN GULF SECTION . . .	73,356	1,884	845	...	76,085
Persian Section:					
General Charges . . *Statement 28 H*	8,810	712	319	...	9,841
Maintenance of Lines . „ „	7,838	256	115	...	8,209
Working and Maintenance of Signal Offices . „ „	8,998	257	115	...	9,370
TOTAL PERSIAN SECTION . .	25,646	1,225	549	...	27,420
TOTAL REVENUE . .	99,002	3,109	1,394	...	103,505
TOTAL INDO-EUROPEAN TELEGRAPHS . .	71,801	24,144	10,834	3,274	103,505
RED SEA TELEGRAPH:					
Annuities to Shareholders of the late Red Sea and India Telegraph Company .	...	18,027	8,090	...	26,117
TOTAL CHARGES, TELEGRAPH DEPARTMENT .	580,124	104,387	46,844	162,080	569,275
GRAND TOTAL .				Rx. 731,355	

No. 28 A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

INDIAN TELEGRAPHS.	TOTAL.
Receipts:	*Rs.*
Sale of Telegraph Stamps	554,572
Postage Stamps on Messages	78,794
State-bearing Messages	46,250
From other Telegraph Administrations	22,894
TOTAL	702,510
Deduct:	
Payments to other Telegraph Administrations	197,583
Refunds of Over-charges and Delivery Charges	2,601
TOTAL DEDUCTION	200,184
NET MESSAGE REVENUE	502,326

No. 28 B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

INDO-EUROPEAN TELEGRAPH.	India	England.	Exchange.	TOTAL.
	Rs.	£	*Rs.*	*Rs.*
Receipts from other Telegraph Administrations	76,511	25,786	11,571	113,868
Cash collections in Gulf Sections	3,275	...	...	3,275
" Persian Section	2,570	...	...	2,570
TOTAL	82,356	25,786	11,571	119,713
NET MESSAGE REVENUE	82,356	25,786	11,571	119,713

No. 28 C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to close of 1889-90.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
Telegraph Lines:	*Rs.*	*Rs.*	*Rs.*	*Rs.*	
Departmental Railway and Canal under Agreements. *Statement 28 D*	154,154	...	154,154	3,280,291	3,434,445
	15,734	...	15,734	91,942	107,676
Temporary lines for military purposes	...	...	...	—5,675	—5,675
TOTAL TELEGRAPH LINES	169,888	...	169,888	3,366,558	3,536,446
Telegraph Buildings:					
Signal Offices	177	9,580	9,757	458,251	468,008
Quarters for Staff	...	...	...	1,125	1,125
Cable Houses and Tanks	...	...	...	3,860	3,860
Store Houses	...	861	861	35,851	36,712
Workshop Buildings	...	2,654	2,654	23,464	26,118
TOTAL BUILDINGS	177	13,095	13,272	522,551	535,823
Apparatus and Plant:					
Equipment of Signal Offices	9,707	...	9,707	160,840	170,547
Miscellaneous	107	...	107	16,087	16,194
TOTAL APPARATUS AND PLANT	9,814	...	9,814	176,927	186,741
Stores	—19,611	...	—19,611	372,981	353,370
Other Suspense Accounts	155	...	155	(a)—288	—133
Exchange on all Expenditure in England prior to 1887-88	...	...	...	240,944	240,944
	—19,456	...	—19,456	613,637	594,181
TOTAL	160,423	13,095	173,518	4,679,673	4,853,191
Deduct:					
Receipts on Capital Account	1,621	...	1,621	24,260	25,881
TOTAL CAPITAL IMPERIAL	158,802	13,095	171,897	(a) 4,655,413	4,827,310
PROVINCIAL:					
Telegraph Lines	...	...	...	5,238	5,242
" Buildings	...	...	...		
Apparatus and Plant	4	...	4		
TOTAL CAPITAL PROVINCIAL	4	...	4	5,238	5,242
TOTAL CAPITAL EXPENDITURE	158,806	13,095	171,901	4,660,651	4,832,552

(a) Difference between this sum and the closing balance, 1888-89, is due to an adjustment of Suspense chargeable to Revenue now transferred.

No. 28 D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1889-90.

List of Lines constructed. Departmental and Railway Lines.	Outlay during the year.
	Rx.
Arakan Division.	
Constructing a line, Chittagong to Demagiri	1,263
Erecting an additional wire, Padlipara to Maungdaw	1,037
Erecting a wire, Comilla to Feni	1,176
Bellary Division.	
Constructing the line, Chickmaglur to Kopa	1,372
" " Arsikere to Saklespur	1,239
Bombay Division.	
Restraining the old copper wire, Kalyan to Bhusaval	3,453
Reconstructing the line, Bombay to Dadur	1,340
Constructing the line, Porbandar to Salaya	1,663
Upper Burma.	
Constructing the line, Bhamo to Mogoung	1,649
East Coast Division.	
Laying a cable in the Godavery River on the line, Rajahmundry to Vadapali	1,113
Madras Division.	
Constructing the line, Nellore Diversion to Arkonum	2,204
Erecting two wires, Arkonum to Jolarpet	1,513
Constructing the line, Jolarpet to Salem	3,742
Erecting an extra wire, Madras to Cuddapah	1,488
Malabar Division.	
Erecting two extra wires, Calicut to Shoranore	1,909
Constructing the line, Shoranore to Podanur	1,883
Nagpur Division.	
Erecting a wire, Itarsi to Bhusaval	2,254
" " Gwalior Railway Station to Itarsi Junction	3,917
Erecting a wire, S. S. and Government Junction, Agra to Gwalior Railway Station	1,055
Oudh and Rohilkhand Division.	
Constructing the line, Najibabad Post Office to Kaladanda	1,162
Punjab Division.	
Reconstructing the remaining portion of line, Ferozepur to Ludhiana	1,044
Rajputana Division.	
Constructing the line, Agra to Dausa	7,621
Erecting an extra wire, Dausa to Hyderabad (Sind)	6,180
Sind and Baluchistan Division.	
Reconstructing the line, Kundilani Junction to Hirok	2,536
	53,813
Minor items each costing less than Rx. 1,000	20,607
TOTAL	74,420
Add—	
Share of Establishment	(a) 11,161
" Store Contingencies	1,554
TOTAL DEPARTMENTAL LINES	87,135
RAILWAY LINES.	
Bellary Division.	
Erecting a line, Miraj (S. M. Railway) to Kolhapur	1,459
" an extra wire, Dharwar Station to Bangalore	2,522
Upper Burma Division.	
Construction of line along Mu Valley, Burma State Railway, Sagain to Kawlin	4,472
Carried over	8,453
	87,135

List of Lines constructed. Departmental and Railway Lines.	Outlay during the year.
	Rx.
Brought forward	87,135
	8,453
Madras Division.	
Construction of line, Villapuram to Pakal	3,385
Nagpur Division.	
Reconstruction of line, Sakhdol to Bilaspur	3,580
" " Raigarh to Chikardarpur	7,850
Oudh and Rohilkhand Division.	
Constructing the line, Durbhanga to Sitamarhi	1,458
" " Seramau to Pilibhit	2,161
Punjab Division.	
Constructing the line, Patiala to Bhatinda	2,427
" " Sialkot to Jummu	1,560
" " Delhi to Kalka	14,587
Rajputana Division.	
Constructing the line, Mehsana to Veramgam	1,121
Sind and Baluchistan Division.	
Constructing the line, Shelabag to Chaman New Railway Station	1,502
	48,084
Minor items each costing less than Rx. 1,000	9,154
TOTAL	57,238
Add—	
Share of Establishment	(a) 8,585
" " Store Contingencies	1,196
TOTAL RAILWAY LINES	67,019
TOTAL DEPARTMENTAL AND RAILWAY LINES	154,154
LINES UNDER AGREEMENT.	
Assam Division.	
Constructing the line, Gauhati North Bank to Tezpur *viâ* Mangaldai	3,244
Bombay Division.	
Constructing Military Lines, Bombay	2,706
Burma Division.	
Constructing the Harbour Defence lines, Rangoon	3,010
Oudh and Rohilkhand Division.	
Constructing the line, Bareilly to Rampur	1,449
" " Rai Bareli to Kalakankar	1,257
	11,666
Minor items each costing less than Rx. 1,000	1,772
TOTAL	13,438
Add—	
Share of Establishment	(a) 2,015
" Store Contingencies	281
TOTAL LINES UNDER AGREEMENT	15,734

(a) Share of Establishment Departmental Lines . . Rx. 11,161
Ditto ditto Railway Lines . . . " 8,585
Ditto ditto Lines under Agreement . . " 2,015
As in Note (a) p. 60 . " 21,761

No. 28E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year 1889-90.

Items of Charge.	General Charges.	Line Maintenance.	Signalling.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GAZETTED OFFICERS:				
Direction and Divisional Supervision	65,827	...	...	65,827
Accounts Office	2,680	...	...	2,680
Check Office	1,020	...	...	1,020
Stores, Workshop and Electrician	3,341	...	...	3,341
OFFICE ESTABLISHMENTS:				
Direction	3,751	...	...	3,751
Divisional	6,678	...	...	6,678
Accounts	5,248	...	...	5,248
Message Check	4,337	...	...	4,337
Stores, Workshop and Electrician	6,442	...	...	6,442
SUBORDINATES:				
Sub-Assistant Superintendents	17,430	2,854	3,370	23,654
Inspectors, &c.	165	7,470	...	7,635
Telegraph Masters and Signallers	225	...	147,924	148,149
Military Signallers	...	...	7,199	7,199
Line and Signal Office Establishments	...	11,434	18,084	29,518
Temporary Establishment	1,818	41	1,912	3,771
TOTAL SALARIES	118,962	21,799	178,489	319,250
Furlough Allowances, &c.	6,411	...	...	6,411
Allowances for special localities, &c.	6,831	1,265	24,643	32,739
Travelling Allowances	10,243	3,521	4,336	18,100
TOTAL SALARIES AND ESTABLISHMENTS	142,447	26,585	207,468	376,500
Deduct charge to Capital:				
Portion charged to Works (a) 21,784				
Workshop Outturn (b) 4,042				
	25,826	...	...	25,826
NET CHARGE TO REVENUE	116,621	26,585	207,468	350,674
Payments to Postal Department for working Combined Offices	...	...	23,413	23,413
Apparatus and Plant	1,139	388	8,341	9,868
Repairs to Lines	...	39,143	...	39,143
Repairs to Buildings	...	72	...	72
Rent of Offices	267	162	2,399	2,828
Office Contingencies	3,121	3	9,137	12,261
Store Contingencies	47	...	...	47
Suspense	897	...	...	897
	5,471	39,768	43,290	88,529
GRAND TOTAL	122,092	66,353	250,758	439,203
India *Rx.*	115,681	66,353	250,758	432,792
England £	4,425	...	...	4,425
Exchange *Rx.*	1,986	...	...	1,986

(a) Telegraph Lines Rx. 21,761 *see* note (a) page 59.
" Buildings " 23 in item Rx. 177 in Capital Account.
21,784

(b) Charged to Stores Capital Item Rx. 19,611 in Account No. 28C.

No. 28F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1889-90.

	Departmental Expenditure.	Expenditure in other Departments.	Total.	Previous years.	To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
PERSIAN GULF SECTION:					
Telegraph Lines	...	...	...	108,770	108,770
Telegraph Cables	...	...	...	715,673	715,673
Carried over	...	...	...	824,443	824,443

No. 28F.—Statement showing Capital Cost of Indo-European Telegraph Lines defrayed from the Revenues of India to end of 1889-90—*continued.*

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	...	...	...	824,443	824,443
Telegraph Buildings:					
Signal Offices	...	...	...	57,657	57,657
Quarters for Staff	...	...	...	1,253	1,253
Cable Houses and Tanks	...	...	...	1,177	1,177
Store Houses	93	...	93	2,665	2,758
TOTAL BUILDINGS	93	...	93	62,752	62,845
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	30,548	30,548
Subsidies and Political Charges	...	...	...	11,342	11,342
Apparatus and Plant Miscellaneous	...	...	...	1,293	1,293
Stores	661	...	661	35,173	35,834
Other Suspense Accounts	72	...	72	275	347
Exchange on all Expenditure in England prior to 1887-88	...	...	...	5,412	5,412
	826	...	826	971,238	972,064
Deduct—					
Receipts on Capital Account	...	...	...	5,601	5,601
TOTAL PERSIAN GULF SECTION	826	...	826	965,637	966,463
PERSIAN SECTION:					
Telegraph Lines	...	...	...	152,905	152,905
Telegraph Buildings:					
Signal Offices	...	...	...	4,520	4,520
Quarters for Staff	784	...	784	829	1,613
TOTAL BUILDINGS	784	...	784	5,349	6,133
Other Suspense Accounts	1,664	...	1,664	587	2,251
Exchange on all Expenditure in England prior to 1887-88	...	...	...	2,156	2,156
	2,448	...	2,448	160,997	163,445
Deduct—					
Receipts on Capital Account	...	...	...	410	410
TOTAL PERSIAN SECTION	2,448	...	2,448	160,587	163,035
Turkish Line	...	...	...	16,399	16,399
TOTAL CAPITAL EXPENDITURE	3,274	...	3,274	1,142,623	1,145,897

No. 28G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

Items of Charge.	General Charges.	Cable Maintenance.	Line Maintenance.	Signalling.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GULF SECTION:					
London Office including Constantinople Office	498	...	...	...	498
Gazetted Officers:					
Direction and Supervision	5,776	...	...	...	5,776
Engineering and Electrician	304	1,124	...	...	1,428
Accounts	375	...	...	...	375
Office Establishments:					
Direction	1,134	...	...	...	1,134
Divisional	24	...	...	...	24
Accounts	204	...	...	...	204
Stores and Workshops	158	...	...	...	158
Subordinates:					
Signallers	...	...	...	10,426	10,426
Cable Establishment	...	2,165	...	...	2,165
Cable Steamer Establishment	...	3,904	...	...	3,904
Medical Establishment	743	...	...	...	743
Line and Signal Office Establishment	...	...	1,190	2,126	3,316
Temporary Establishment	66	...	...	172	238
TOTAL SALARIES	8,784	7,193	1,190	12,724	29,891
Furlough Allowances, &c.	1,699	...	...	...	1,699
Travelling Allowances	403	144	...	336	883
Allowances for special localities	50	...	...	...	50
TOTAL SALARIES AND ESTABLISHMENT	10,936	7,337	1,190	13,060	32,523
NET CHARGE TO REVENUE	10,936	7,337	1,190	13,060	32,523
Apparatus and Plant	21	131	—47	808	913
Repairs of Lines, Offices, and Cables	...	28,179	2,007	156	30,342
Advertising Charges	242	...	...	...	242
Rent of Offices	...	...	...	427	427
Coal and other Stores for Cable Steamer	...	3,463	...	...	3,463
Provision for Crew	...	2,141	...	...	2,141
Office Contingencies	201	239	...	1,795	2,235
Royalties to Patentees	...	...	...	290	290
Store-keeping	259	...	...	...	259
	723	34,153	1,960	3,476	40,312
TOTAL	12,157	41,490	3,150	16,536	73,333
Subsidies to Chiefs (*a*)	2,321	...	...	...	2,321
Charges by other Departments	...	...	...	431	431
GRAND TOTAL	14,478	41,490	3,150	16,967	76,085
India *Rx.*	12,039	41,490	3,150	16,677	73,356
England £	1,684	...	...	200	1,884
Exchange *Rx.*	755	...	...	90	845

(*a*) Excluding Rx. 1,176 Royalty paid to the Shah of Persia shown in Administration Accounts.

No. 28H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—PERSIAN SECTION.

Items of Charge.	General Charges.	Line Maintenance.	Signalling.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*
PERSIAN SECTION—				
London Office	...	...	...	...
SALARIES:				
Gazetted Officers:				
Direction and Supervision	4,762	...	...	4,762
Accounts	375	...	...	375
Medical Officers	1,513	...	...	1,513
Carried over	6,650	...	...	6,650

No. 28H.—Details of Working and Maintenance of the Indo-European Telegraphs—*continued.*

Items of Charge.	General Charges.	Line Maintenance.	Signalling.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	6,650	...	...	6,650
PERSIAN SECTION—*contd.*				
Office Establishments:				
Direction	268	...	...	268
Divisional	70	...	...	70
Accounts	204	...	...	204
Stores	223	...	...	223
Subordinates:				
Inspectors	...	1,788	...	1,788
Signallers	...	...	5,409	5,409
Interpreters	...	...	241	241
Line and Signal Office Establishment	...	1,214	399	1,613
Temporary Establishment	66	...	...	66
TOTAL SALARIES	7,481	3,002	6,049	16,532
Furlough Allowances, &c.	911	...	...	911
Allowances for special localities, &c.	373	113	534	1,020
Travelling Allowances	615	761	646	2,022
TOTAL SALARIES AND ESTABLISHMENT	9,380	3,876	7,229	20,485
Apparatus and Plant	...	792	793	1,585
Repairs of Lines and Buildings	...	3,115	180	3,295
Office Contingencies	341	77	819	1,237
Advertising Charges	120	...	...	120
Store Contingencies	...	349	349	698
	461	4,333	2,141	6,935
GRAND TOTAL	9,841	8,209	9,370	27,420
India . . . . . Rx.	8,810	7,838	8,998	25,646
England . . . . . £	712	256	257	1,225
Exchange . . . . Rx.	319	115	115	549

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1890.

CALCUTTA MINT.		Rx.	Rx.
RECEIPTS.			
Seignorage on Gold		222	
Seignorage on Silver		12,703	
Gain on Coinage Operations		832	
Gain on Copper Coinage		79,599	
Sale of old Stores and Materials		249	
Miscellaneous Receipts		4,290	
TOTAL RECEIPTS		Rx.	97,895
CHARGES.			
Establishment and Contingencies:	Rx.		
Direction and Office	6,817		
Bullion Establishment	689		
Mechanical and Operative Establishment	13,235		
Assay Establishment	4,505		
Office Expenses, &c.	2,971		
		28,217	
Loss of Weight in Coinage:			
Gold	14		
Silver	970		
Value of Copper used for Contingent purposes	190		
Cost of Copper Alloy	393		
Loss on melting Remittances	10,291		
		11,858	
Purchase of Local Stores:			
Cost of Country Coal, Oil, &c.		5,890	
			45,965
Charges in England—Stores for India		£	1843
TOTAL CHARGES under the Head "MINT"			47,808
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—			
Pensions and Gratuities to Mint Servants		678	
Value of Stationery supplied		22	
Value of Printing executed by Government Press		94	
Note.—This does not include Absentee and Pension Allowances in England.			794
TOTAL CHARGES		Rx.	48,602
Estimated Value of Mint Buildings on 31st March 1890		Rx.	161,421

AMOUNT COINED DURING THE YEAR.	Number.	Value.
		Rx.
Gold:		
Mohurs	15,367	23,051
Silver:		
Rupees	7,757,854	775,785
Half Rupees	2,330,514	116,526
Quarter Rupees	8,074,671	201,867
Eighth Rupees	134,662	1,683
Copper:		
Quarter-Annas	88,559,359	138,374
Half-Pice	7,587,200	5,928
Pie-Pieces	7,601,850	3,959
Straits Cents	6,010,415	13,523
Do. Half Cents	2,000,096	2,250
Do. Quarter Cents	2,000,037	1,125
Ceylon 5 Cents	800,000	4,000
Do. Whole Cents	2,252,000	2,252
Do. Half Cents	400,000	200
Do. Quarter Cents	200,000	50
TOTAL COINAGE	135,724,025	1,290,573

MADRAS MINT.		
COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPTEMBER 1869.		
CHARGES.		
Charges on account of the Mint falling under other Heads of Service, *viz.*:—		
Pensions to Mint Servants		139
TOTAL CHARGES	Rx.	139
Estimated Value of Mint Buildings on 31st March 1890	Rx.	56,600

No. 29.—Account of Receipts and Charges of the Mints in *India*, and of Coinage Operations for the Year ended 31st March 1890—*continued.*

BOMBAY MINT.			
RECEIPTS.		*Rx.*	*Rx.*
Seignorage on Silver		156,092	
Assay Fees		70	
Gain on Coinage Operations		4,842	
Sale of old Stores and Materials		104	
Miscellaneous Receipts		10,509	
TOTAL RECEIPTS		Rx.	171,617
CHARGES.			
Establishment and Contingencies:	*Rx.*		
Direction and Office	8,220		
Payments to Officers of other Provinces	400		
Operative Establishment	14,980		
Assay Establishment	4,923		
Office Expenses, &c.	2,944		
		31,467	
Loss of Weight in Coinage:			
Miscellaneous		17,639	
Stores purchased locally		7,945	
			57,051
Charges in England—Stores for India		£	10,219
TOTAL CHARGES under the Head "MINT"			67,270
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—			
Pensions to Mint Servants		1,555	
Value of Stationery supplied		8	
Value of Printing executed by Government Press		76	
			1,639
TOTAL CHARGES		Rx.	68,909
Estimated Value of Mint Buildings on 31st March 1890		Rx.	276,251

AMOUNT COINED DURING THE YEAR.		Number.	Value.
			Rx.
Silver:			
Rupees	British Indian Coins	72,100,000	7,210,000
Half Rupees	British Indian Coins	1,083,476	54,174
Quarter Rupees	British Indian Coins	4,297,536	107,438
Eighth Rupees	British Indian Coins	5,894,824	73,685
Copper:			
Quarter Annas		19,109,856	29,859
Pies		5,660,160	2,948
TOTAL COINAGE		108,145,852	7,478,104

	£	
Charges—cost of assay of Indian Coins	27	
Stores for India, shown above:		
For Bengal	1,843	
For Bombay	10,219	
		12,089
EXCHANGE ON CHARGES IN ENGLAND	Rx.	5,425

SUMMARY of MINT RECEIPTS and CHARGES.

	India, General.	Bombay.	Total, India.	England.	Exchange.	Grand Total.
	Rx.	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
MINT RECEIPTS (as per details above)	97,895	171,617	269,512	...	...	269,512
" CHARGES (ditto)	45,965	57,051	103,016	12,089	5,425	120,530

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1889-90.

Section D.—Civil Departments.

Revenue *Rx.* 1,556,372. Expenditure *Rx.* 13,235,406.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
General Administration	30	Expenditure	68	...	...	1,759,193
"	30A	Details of Charges under Secretariats	69	354,733	...	...
"	30B	" " Tour Charges	69	29,373	...	...
"	30C	Receipts and Charges on account of Paper Currency	70	...	...	...
Law and Justice	31A	Receipts	71	...	643,417	...
"	31B	Expenditure	72	...	...	3,573,966
"	31C	Details of Charges under High Courts, &c.	73	296,246	...	...
"	31D	" " Civil and Sessions Courts	73	1,198,155	...	...
"	31E	" " Criminal Courts	73	900,709	...	...
"	31F	" " Jails	74	703,655	...	...
"	31G	" " Convict Charges	74	121,147	...	...
Police	32	Receipts and Expenditure	75	...	366,438	3,887,564
Marine	33A	Receipts	76	...	202,470	...
"	33B	Expenditure	77	...	...	657,865
Education	34	Receipts and Expenditure	81	...	201,548	1,316,286
Ecclesiastical	35	Expenditure	82	...	...	161,068
Medical	36A	Receipts	83	...	58,735	...
"	36B	Expenditure	83	...	...	785,243
Political	37	Expenditure	84	...	...	655,254
Scientific and other Minor Departments	38A	Receipts	86	...	83,764	...
"	38B	Expenditure	87	...	...	438,967
		Total	...	...	1,556,372	13,235,406

No. 30.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION, for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salary of Governor General	25,080	...	...	...	...	...	...	...	...	25,080	
Salaries of Governors	...	...	...	...	...	...	...	12,000	12,000	24,000	
" of Lieutenant-Governors	...	...	...	...	9,600	9,600	9,600	...	...	28,800	
" of Chief Commissioners, including Salary, Establishments, &c., of Commissioner in Sindh	...	5,709	8,795	5,755	240	...	...	652	10,877	32,028	
Staff and Household Charges	25,941	590	2,230	898	2,568	2,795	2,195	(b) 12,673	(b) 18,406	68,296	
Durbar Fund	(a) 15,533	...	...	...	...	...	...	...	...	15,533	
											193,737
Executive Council	38,574	...	...	...	...	...	...	12,652	13,867	65,093	
Legislative Council	17,930	199	...	...	2,403	278	...	1,199	...	22,009	
Military Secretary: Salaries, Establishment, &c.	40,933	...	...	...	...	...	...	6,347	7,859	55,139	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30A)	143,702	7,373	22,953	9,047	50,403	32,032	20,225	32,257	36,741	354,733	
Tour Charges (as per Details in Account No. 30B)	14,352	1,357	752	689	3,250	4,767	2,548	1,149	509	29,373	
Salaries, Establishment, and Contingencies of:											526,347
Board of Revenue	...	...	...	...	29,694	21,383	...	15,493	...	66,570	
Financial Commissioner	...	...	7,198	...	...	...	18,591	...	...	25,789	
Inspector General of Stamps, Registration, and Excise	...	...	...	...	...	...	4,212	...	...	4,212	
Commissioners: Salaries, Establishments, &c.	321	19,073	21,745	5,711	54,636	56,431	33,319	...	22,663	213,899	
Salaries, Establishment, and Contingencies of:											310,470
Comptroller General	43,282	...	...	...	...	...	...	...	...	43,282	
Accountant General, Public Works Department	23,143	...	...	...	...	...	...	...	...	23,143	
Accountants General and Comptrollers	...	7,370	16,884	5,043	34,984	21,201	15,559	24,958	26,172	152,171	
Paper Currency Office	11,462	58	1,984	...	...	1,376	1,148	2,520	7,986	26,534	
Reserve Treasury	492	...	...	...	...	...	...	185	...	677	
Allowances to Presidency Banks	17,593	...	...	...	1,437	...	...	3,382	7,971	30,383	
											276,190
General Establishment of Local Funds (including Wards Establishment)	142	2,876	1,023	276	26,578	5,455	11,866	24,248	10,379	82,843	
Press Commission	26	...	...	...	...	...	...	...	...	26	
Upper Burma Charges	...	...	22,105	...	...	...	...	...	...	22,105	
											104,974
TOTAL CHARGES IN INDIA . Rx.	418,506	44,605	105,669	27,419	215,793	155,318	119,263	149,715	175,430		1,411,718
CHARGES IN ENGLAND:										£	
Salaries of the Secretary of State and Council for India and Establishment										136,371	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52										6,557	
Store Department: Wages of labourers, &c.										23,170	
Bank of England and Bank of Ireland for management of Debt										39,525	
Law Charges, Postage of Despatches and Telegrams to India										7,410	
Books and Newspapers supplied to India, not invoiced as stores										549	
Copy of the Portrait of Lord Dufferin for Government House, Calcutta, and charges connected therewith										76	
Passage and outfit allowance of the Governor of Bombay										1,000	
Pay of an officer on the Staff of the Governor General returning from India										55	
Office Contingencies										10,562	
STORES FOR INDIA:										225,275	
Currency Notes, &c.										14,570	
											239,845
EXCHANGE ON CHARGES IN ENGLAND . Rx.											107,630
TOTAL GENERAL ADMINISTRATION CHARGES . Rx.											1,759,193

(a) Includes charges against Additional Grant of Rx. 3,000 formerly taken under Tour Allowances.
(b) Includes Expenditure from Contract allowance, viz., Rx. 9,000 in Madras and Rx. 9,412 in Bombay.

No. 30A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1890.

	Rx.	Rx.
INDIA, GENERAL.		
Secretariats:		
Financial Department	32,522	
Home Department	23,673	
Foreign Department	38,070	
Revenue and Agricultural Department	19,158	
Translator's Department	732	
Public Works Department	29,547	
		143,702
CENTRAL PROVINCES.		
Secretary to the Chief Commissioner: Salary, Establishment, and Contingent Charges		7,373
BURMA.		
Secretary to the Chief Commissioner: Salary, Establishment, and Contingent Charges		22,953
ASSAM.		
Secretaries to the Chief Commissioner: Salaries, Establishment, and Contingent Charges		9,047
BENGAL.		
Secretaries to Government: Salaries, Establishment, and Contingent Charges		50,403
NORTH-WESTERN PROVINCES AND OUDH.		
Secretaries to Government: Salaries, Establishment, and Contingent Charges		32,032
PUNJAB.		
Secretaries to Government: Salaries, Establishment, and Contingent Charges		20,225
MADRAS.		
Secretaries to Government: Salaries, Establishment, and Contingent Charges		32,257
BOMBAY.		
Secretaries to Government: Salaries, Establishment, and Contingent Charges		36,741
TOTAL CHARGES UNDER SECRETARIATS, &C. . Rx.		354,733

No. 30B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tour and Extra Allowances to Clerks and Servants	...	...	...	...	3,166	...	...	...	...	3,166
Travelling Allowances	2,731	441	506	468	...	366	309	290	209	5,320
Special Train	2,205	...	...	...	...	106	...	115	...	2,426
Posting, Bullock Train, and Railway Train hire	...	...	...	...	...	2,050	...	744	...	2,794
Purchase and Repair of Tents, and Camp Establishment & Furniture	...	224	172	27	...	498	...	...	...	921
Miscellaneous	9,416	692	74	194	84	1,747	2,239	...	300	14,746
TOTAL TOUR CHARGES . Rx.	14,352	1,357	752	689	3,250	4,767	2,548	1,149	509	29,373

No. 30 C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT, for the Year ended 31st March 1890.

	Rx.	Rx.
RECEIPTS:		
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Section 19, Act No. XX, 1882—*see* Account No. 24, page 46, Interest Receipts.	250,029	
Miscellaneous Receipts	1,131	
TOTAL RECEIPTS . Rx.		251,160

Note.—Amount of Securities held on the 31st March 1890 was as follows:—

	Amount.	Cost Price.		
	R	R	a.	p.
4 per cent.	6,20,31,100	5,94,99,980	6	4
4½ per cent.	5,00,000	5,00,000	0	0
	6,25,31,100	5,99,99,980	6	4

	Rx.	Rx.
CHARGES:		
Salaries and Charges of the several Currency Offices	23,909	
Repairs of Buildings and other Public Works Charges connected with the Department	1,698	
Value of Stationery supplied	260	
Value of Printing executed by Government Press	520	
House, Lighting, Police, and Water Rates	727	
Cost of Note Forms received from England, including Freight	10,922	
Pensions	1,045	
Service Telegrams	122	
Purchase of Service Stamps	268	
Cost of Chests, Bags, and Locks	131	
Charges for Remittance	61	
Contingencies	1,365	
Dead Stock (Cost of Office Furniture, &c.)	213	
Travelling Allowances	86	
TOTAL CHARGES . Rx.		41,327
NET PROFIT IN 1889-90 . Rx.		209,833

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE, for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Courts of Law:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale proceeds of Unclaimed and Escheated Property	2,940	1,891	983	575	2,674	1,773	1,331	1,576	2,835	16,578
Court Fees realized in Cash	141	1,043	9	364	1,975	21,446	950	1,751	2,175	29,854
Pleadership Examination Fees	...	51	...	86	1,984	469	...	949	15	3,554
General Fees, Fines, and Forfeitures	3,552	10,551	29,334	6,336	72,151	27,484	43,746	49,954	32,414	275,522
Miscellaneous Fees and Fines:										
Record Room Receipts	...	...	...	...	11	761	3,603	...	2,026	6,401
Other Receipts	...	163	1	5	...	2	...	95	27	293
Miscellaneous	25	343	314	70	1,664	311	233	685	1,740	5,385
Upper Burma Receipts	...	...	16,217	...	...	...	...	...	...	16,217
Jails:										
Sale Proceeds of Jail Manufactures	1,356	24,907	25,202	1,296	85,718	33,712	16,876	12,790	9,637	211,494
Receipts on account of Thuggee School of Industry	...	9,746	...	...	...	...	...	...	...	9,746
Convict Settlement at Port Blair	34,851	...	...	...	...	...	...	...	...	34,851
Hire of Convicts	2,398	70	2,623	5,010	1	5,412	2,400	927	7,566	26,407
Other Jail Receipts	36	96	83	15	231	231	268	762	1,297	3,019
Upper Burma Receipts	...	...	4,096	...	...	...	...	...	...	4,096
TOTAL RECEIPTS UNDER LAW AND JUSTICE . Rx.	45,299	48,861	78,862	13,757	166,409	91,601	69,407	69,489	59,732	643,417

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE, for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bom'ay.	TOTAL.
Courts of Law:										
Salaries, Establishments and Contingencies of:—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
High Courts (as per details in Account No. 31C)	...	...	...	...	109,491	35,615	...	55,042	63,168	263,316
Chief Court (as per ditto ditto ditto)	...	...	...	...	...	...	32,930	...	...	32,930
Judicial Commissioner	453	6,075	5,677	...	...	7,088	...	...	4,142	23,435
Recorder	...	...	6,604	...	...	...	...	...	...	6,604
Law Officers	295	420	4,727	773	27,917	9,064	3,820	12,053	16,522	75,591
Administrator General	...	...	...	...	...	...	...	...	300	300
Civil and Sessions Courts (as per details in Account No. 31D)	7,611	2,734	4,196	13,898	424,198	214,316	116,702	230,842	183,658	1,198,155
Criminal Courts (as per details in Account No. 31E)	13,040	57,411	82,717	37,767	215,741	150,003	123,699	94,090	126,241	900,709
Coroner's Court	...	...	...	...	1,285	...	...	214	1,240	2,739
Presidency Magistrates	...	...	...	...	7,237	...	...	4,809	8,307	20,353
Courts of Small Causes	374	3,487	3,303	...	18,875	6,827	3,769	8,810	23,400	68,845
Pleadership Examination charges	...	1	...	10	619	411	...	641	20	1,702
Refunds	5,569	1,604	7,833	612	10,121	4,197	4,722	6,307	3,694	44,659
Upper Burma Charges	...	...	71,091	...	...	...	...	...	...	71,091
Jails:										
Jails (as per details in Account No. 31F)	5,959	62,490	86,667	9,887	189,903	120,649	84,201	79,952	63,947	703,655
Convict charges at Port Blair and Nicobars (as per details in Account No. 31G)	121,147	...	...	...	...	...	...	...	...	121,147
Convict charges at Straits Settlements	705	...	...	...	...	...	...	...	...	705
Refunds	...	...	20	...	5	2	185	22	10	244
Upper Burma Charges	...	...	31,940	...	...	...	...	...	...	31,940
TOTAL CHARGES IN INDIA . Rx.	155,153	134,222	304,775	62,947	1,005,392	548,172	370,028	492,782	494,649	3,568,120

	£	£
CHARGES IN ENGLAND:		
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports	150	
Charges in connection with the restoration in this country of Portraits sent from the High Court, Calcutta	53	
Stores for India:		
Coal for Port Blair; Reports of Indian Appeal Cases for 1889, &c.—	3,832	
		4,035
EXCHANGE ON CHARGES IN ENGLAND . Rx.		1,811
TOTAL CHARGES UNDER LAW AND JUSTICE . Rx.		3,573,966

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1890.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Judges	59,114	23,640	22,360	27,996	30,770	163,880
Appellate Branch—Establishment and Contingencies	31,140	11,975	10,570	18,001	10,570	82,256
Original Branch—Establishment & Contingencies	19,237	...	...	9,045	21,828	50,110
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT Rx.	109,491	35,615	32,930	55,042	63,168	296,246

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Judicial Commissioners, Subordinate Judges, and Moonsiffs	3,969	2,060	2,338	6,338	215,485	113,327	73,717	96,407	84,092	597,733
Establishment	1,336	647	1,087	3,032	93,671	50,458	15,854	60,006	44,672	270,763
Ditto Judicial Record	...	...	...	...	...	6,614	...	..	...	6,614
Service of Processes	1,923	...	405	3,524	77,840	36,591	19,471	63,696	41,439	244,889
Travelling Allowances	47	27	65	72	2,520	1,219	1,490	716	2,778	8,934
Diet of Witnesses	40	...	172	163	1,952	872	...	3,625	2,525	9,349
Service Postage	20	...	14	76	2,426	1,228	2,768	806	1,811	9,149
Contingent Charges	276	...	115	693	30,304	4,007	3,402	5,586	5,330	49,713
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	1,011	1,011
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS Rx.	7,611	2,734	4,196	13,898	424,198	214,316	116,702	230,842	183,658	1,198,155

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Part* of Salaries of Magistrates and Deputy Commissioners	1,861	15,838	16,095	9,398	48,563	52,276	32,222	11,893	25,558	213,704
Part* of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, &c.	1,267	11,339	26,812	13,245	83,267	29,130	29,779	28,454	57,040	280,333
Salaries of Cantonment, City, and Railway Magistrates, &c.	5,104	1,707	317	...	3,175	13,199	7,964	1,001	8,700	41,167
Establishments	3,096	16,446	18,421	10,930	45,107	34,705	34,273	36,239	13,718	212,935
Travelling Allowances	507	1,062	4,232	1,470	8,396	4,499	3,837	5,705	12,567	42,275
Diet and Road Money to Witnesses	158	702	5,370	86	2,345	7,169	5,297	4,178	4,380	29,685
Service of Processes	...	7,583	8,993	757	11,077	...	...	149	...	28,559
Service Postage	194	1,145	699	509	1,986	1,929	5,713	930	3,092	16,197
Other Contingencies	853	1,589	1,778	1,372	11,825	7,096	4,614	5,541	1,088	35,756
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	98	98
TOTAL CHARGES UNDER CRIMINAL COURTS Rx	13,040	57,411	82,717	37,767	215,741	150,003	123,699	94,090	126,241	900,709

* The remaining part is charged under "Land Revenue."

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspection and General Superintendence . . .	...	...	2,669	601	5,192	4,124	3,166	3,744	2,588	22,084
Presidency Jails	...	...	...	...	9,857	...	...	6,156	5,377	21,390
Central Jails	...	18,289	42,114	...	47,987	38,003	7,386	31,895	7,847	193,521
District Jails	4,481	10,226	16,057	6,685	54,199	48,866	49,126	21,161	28,974	239,775
Lock-ups	374	877	4,431	1,103	11,444	5,129	3,811	6,347	3,173	36,689
Convict Camps and Temporary Central Jails . . .	...	...	...	680	...	...	8,490	...	5,033	14,203
School of Industry . . .	...	2,286	976	...	2,801	328	...	...	2,115	8,506
Charges for Transportation of Convicts	...	93	2,583	1	...	...	226	370	646	3,919
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	32	32
Jail Manufactures . . .	1,104	30,719	17,837	817	58,423	24,199	11,996	10,279	8,162	163,536
TOTAL CHARGES UNDER JAILS . Rx.	5,959	62,490	86,667	9,887	189,903	120,649	84,201	79,952	63,947	703,655

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBAR for the Year ended 31st March 1890.

INDIA, GENERAL.	*Rx.*	*Rx.*
Salary and Establishment of the Superintendent, including Judicial Establishment	11,769	
Police Establishment	12,617	
Medical, Commissariat, and other Establishments	11,560	
Ecclesiastical Establishment, Chaplain	1,089	
Commissariat Supplies	46,255	
Stores, Clothing, Tools, &c.	6,221	
Passage and Subsistence Money to Convicts	14,426	
Freight	9,537	
Miscellaneous Services, Supplies, and Contingencies	7,673	
TOTAL CONVICT CHARGES AT PORT BLAIR, &c. . Rx.		121,147

No. 32.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	1	1,911	9,248	119	2,310	2,243	3,585	2,290	11,476	33,183
Contributions received for Police furnished to Municipal, Cantonments and Town Funds	...	640	...	...	791	6,969	54,214	817	6,874	70,305
Presidency Police	...	...	...	...	5,943	...	...	2,020	10,272	18,235
Recoveries on account of Village Police	...	...	...	...	17,058	...	5	...	18	17,081
Fees, Fines, and Forfeitures	617	15,224	4,046	6,843	45,305	27,744	10,118	30,492	28,499	168,888
Cash Receipts under the Arms Act	3	...	1	...	26	8	9	7	24	78
Contributions for Pensions	60	528	30	6	417	469	111	145	275	2,041
Miscellaneous	321	849	994	3,739	10,142	2,000	975	3,251	5,210	27,481
Upper Burma Receipts	...	...	29,146	...	...	...	...	...	...	29,146
TOTAL POLICE RECEIPTS . Rx.	1,002	19,152	43,465	10,707	81,992	39,433	69,017	39,022	62,648	366,438
CHARGES.										
Presidency Police	...	...	...	...	70,529	...	...	24,188	31,498	126,215
Provincial Superintending Officers of the District Police	...	4,619	12,174	3,128	12,718	13,669	13,169	11,502	5,043	76,022
District Executive Force:										
District Superintendents and Assistants	2,359	15,712	24,887	4,929	49,734	39,990	32,303	28,851	20,016	218,781
Inspectors, Constables, &c.	23,564	84,459	165,111	27,510	265,077	273,271	178,023	240,192	239,708	1,496,915
Office and other Establishments	478	768	1,669	1,229	16,044	505	428	...	8,679	29,800
Police Hospitals, Establishments and Charges	96	1,321	...	252	2,029	2,084	...	2,399	511	8,692
Clothing	1,209	6,021	8,048	1,729	14,029	21,518	7,246	8,702	9,831	78,333
Arms and Accoutrements	33	1,301	1,902	180	379	3,325	1,781	2,484	974	12,359
Miscellaneous	4,634	13,319	34,844	4,523	46,498	21,707	19,067	40,612	32,837	218,041
TOTAL DISTRICT EXECUTIVE FORCE . Rx.	32,373	122,901	236,461	40,352	393,790	362,400	238,848	323,240	312,556	2,062,921
Railway Police	9,224	2,044	...	98	10,246	5,130	12,855	997	8,815	49,409
Municipal Police	...	...	...	...	...	...	54,180	...	3,385	57,565
Village Police	...	...	36,017	105	19,000	250,056	...	646	88,146	393,970
Guards for the Customs and Salt Departments	...	...	...	...	...	...	...	2,145	...	2,145
Special Police	467	1,256	32,473	49,684	23,407	2,652	14,697	850	59,567	185,053
Cattle Pounds	351	5,116	411	2,026	2,823	7,401	3,023	22,575	10,896	54,622
Steam Boiler Inspection Establishment and Charges	...	...	557	...	1,898	...	...	...	1,869	4,324
Thuggee and Dacoity	11,375	...	...	...	...	13	...	...	...	11,388
Miscellaneous	...	...	...	...	...	64	255	...	...	319
Refunds	1	49	166	67	716	298	144	1	449	1,891
Upper Burma Charges	...	...	861,720	...	...	...	...	...	...	861,720
TOTAL POLICE CHARGES . Rx.	53,791	135,985	1,179,979	95,460	535,127	641,683	337,171	386,144	522,224	3,887,564

No. 33A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1890.

RECEIPTS.	India, General.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Pilotage Receipts	...	...	...	80,425	...	438	80,863
Dockyard Services and Supplies to Private Individuals, &c.:							
Hire of Docks, Warp Boats, &c., including Dockyard Fees	1,893	...	...	...	...	...	1,893
Cost of Work executed for other Governments and Departments and for Ships of the Royal Navy	54,627	...	...	...	...	...	54,627
Ditto for Port and Local Funds and for Private Individuals	8,940	...	...	...	...	...	8,940
Value of Water supplied to Royal Navy Ships and Vessels of other Departments	1,934	...	...	...	...	...	1,934
Hire of Vessels	385	...	...	...	...	...	385
Sale Proceeds of Vessels and Stores:							
Sale Proceeds of Vessels	7,200	...	45	...	...	...	7,245
Sale Proceeds of condemned stores	1,756	1	10	345	...	...	2,112
Miscellaneous	...	1,353	...	...	...	...	1,353
Registration and other Fees:							
Fees realized at the Shipping Office	...	103	...	2,616	...	5,844	8,563
Examination Fees	...	73	...	297	...	...	370
Fees under Merchant Seamen's Act of 1854	...	...	...	6	...	...	6
Freight, Passage, and Tonnage	6	388	...	...	...	...	394
Miscellaneous:							
Cost of Repairs and Coal supplied to Her Majesty's Ships of War in the Indian Seas	3,393	...	...	...	...	...	3,393
Deductions for Mess Money	...	...	...	1,152	...	...	1,152
Coast Light Dues	...	21,498	...	...	...	...	21,498
Other Items	6,355	714	...	580	3	74	7,726
Upper Burma	...	16	...	...	...	...	16
TOTAL MARINE RECEIPTS . Rx.	86,489	24,146	55	85,421	3	6,356	202,470

No. 33 B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1890.

	Salaries and Establishments.	Contingencies.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL.			
GENERAL SUPERVISION AND ACCOUNTS.	Rx.	Rx.	
Naval Commander-in-Chief, India Station	1,000	...	1,000
Director and Deputy Director of Indian Marine	8,809	499	
Examiner of Marine Accounts	5,940	722	
	14,749	1,221	15,970
MARINE SURVEY ESTABLISHMENTS.			
Superintendent, Scientific and other Officers	7,163	152	
Office Establishment	537		
	7,700	152	7,852

	Salaries and Establishments.	Contingencies.	Total.	
MISCELLANEOUS STORE ESTABLISHMENTS.				
Agent for Government Consignments, Calcutta	1,655	211	1,866	
Charges for landing stores for other Departments	...	...	4,849	
			6,715	
Deduct—Recoveries for stores landed for other Departments			5,897	
			818	
Perim Light-house	416	692	1,108	
Miscellaneous	837	...	837	
				2,763

	Kidderpore.	Bombay.	
DOCKYARDS.			
Staff Officer's Department	1,360	1,892	
Constructor's Department	1,310	1,873	
Factory Branch	2,147	2,718	
Builder's Branch	785	1,801	
Store and Account Departments	3,080	5,338	
Dockyard Dispensary	107	218	
Wages of Artificers and Labourers	17,613	28,793	
Miscellaneous	683	227	
	27,085	42,860	69,945

Net Tonnage.	Nominal Horse-Power.			
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.		
		Harbour and Sea-going Vessels.		
1,160	250	Steam Troop-ship "Tenasserim"	5,660	
394	150	Steamer "Enterprise"	3,666	
1,701	460	Troop-ship "Clive"	6,820	
1,370	200	Troop-ship "Canning"	5,464	
40	25	Steamer "Nancowry"	887	
714	200	Turret-vessel "Abyssinia"	4,705	
745	250	Ditto "Magdala"		
—	—	Troop-ship "Dalhousie"	5,212	
—	—	Despatch Vessel "Lawrence"	4,039	
		Contingencies	366	36,819
		Carried forward . Rx.		36,819 / 97,530

No. 33B.—Account of Marine Charges for the Year ended 31st March 1890—*continued.*

Net Tonnage.	Nominal Horse-Power.		Rx.	Rx.
		IMPERIAL CHARGES:—INDIA, GENERAL—*continued.* Brought forward		97,530
		SALARIES AND ALLOWANCES, &c.—Brought forward		36,819
		Inland Steamers and Flats.		
86	50	Steamer "Comet"	1,820	
		"Sladen," including Flats D and J	2,409	
338	150	Steamer "Irrawaddy" including Torpedo Flotilla No. 2	2,245	
		"Mayu"	126	
		"Bhamo"	1,661	
		"Pagan"	1,532	
		Contingencies	263	
				10,056
		Marine Survey.		
		Steam-cutter "Investigator"	3,116	
		Marine Survey Boat Party	552	
		Contingencies	71	
				3,739
		Hulks.		
		"Quangtung"	616	
		Contingencies	5	
				621
		Small Steamers and Launches.		
		"Beas"	59	
		"Chinsurah"	60	
		Sub-Marine Mining Vessels, Bombay—"Muzbee", "Tickler"	628	
		" " " Calcutta—"Panther", "Alexandra"	779	
		" " " Karachi—"Sapper", "Miner"	412	
		" " " Rangoon—"Tamil", "Handy"	791	
		Torpedo Boat, "Marhatta"	428	
		" "Rajput"	267	
		" "Sikh"	258	
		" "Gurkha"	320	
		" "Karen"	128	
		" "Pathan"	129	
		" "Baluchi"	128	
		Vessels in Ordinary, "Bombay"	572	
		" " "Ganges"	543	
		Contingencies	30	
				5,532
		Viceroy's Yacht Establishment and Contingencies	757	
		Lieutenant-Governor's Yacht Establishment and Contingencies	469	
				1,226
		Yard Crafts.		
		Yard Craft, Calcutta	869	
		Ditto, Bombay	4,140	
				5,009
		General duty, Calcutta		568
		Allowances in lieu of rations		431
		Miscellaneous		57
				64,058
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
		Purchase of Provisions for European and Native Crews	17,504	
		Allowances in lieu of Provisions	3,714	
				21,218
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS.		
		Timber and Spars	11,644	
		Metals, Machinery, and Stores	2,304	
		Freight, Carriage, and Stowage	2,491	
		Coals and other Fuel	24,794	
		Hemp, Canvas, Rope, &c.	3,046	
		Marine Steam-Engines and Gear	7	
		Paint Materials, Hemp, Canvas, Rope, &c.	9,349	
			53,635	
		Deduct—Value of Supplies to other Departments	13,286	
				40,349
		PURCHASE AND HIRE OF SHIPS.		
		Purchase of Ships	64,297	
		Hire of Ships	739	
				65,036
		Carried forward . Rx.		288,191

No. 33B.—Account of Marine Charges for the Year ended 31st March 1890—*continued.*

	Rx.	Rx.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*			
Brought forward	...	288,191	
MISCELLANEOUS.			
Piloting and towing, &c., Indian Government Ships	2,598		
Passage and Conveyance of Officers and Men	1,878		
Allowance to Marine Officers for passing in Oriental languages	50		
Repair and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Indian Government Ships at out-stations	6,305		
Medical Stores	392		
Freight on Europe Stores	2,773		
Miscellaneous	633		
		14,629	
		302,820	
Deduct—Amount debited to the Military Department for Stores, Coal, landing and embarking Troops, &c.		6,656	
			296,164

PROVINCIAL CHARGES (*SEE DETAILS NEXT PAGE*).

	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	5,515	1,753	6,091	282	885	14,526	
VICTUALLING OF OFFICERS AND MEN AFLOAT	...	306	1,079	...	...	1,385	
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS	2,061	2,054	7,242	...	705	12,062	
PURCHASE AND HIRE OF SHIPS AND VESSELS	3,870	...	38,184	...	...	42,054	
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS	...	329	54,675	...	317	55,321	
MARINE ESTABLISHMENTS	4,014	...	6,656	693	1,969	13,332	
SUBSIDIES TO STEAM-BOAT COMPANIES	6,078	5,395	3,395	...	...	14,868	
MISCELLANEOUS—							
OTHER MISCELLANEOUS CHARGES	335	559	3,644	7,358	1,267	13,163	
STATE YACHT ESTABLISHMENTS	...	...	128	...	...	128	
LIGHT-HOUSES AND LIGHT-SHIPS	9,251	...	...	...	...	9,251	
REFUNDS	83	...	40	...	...	123	
TOTAL PROVINCIAL CHARGES IN INDIA	31,207	10,396	121,134	8,333	5,143		176,213
UPPER BURMA							30,698
TOTAL CHARGES IN INDIA						Rx	503,075

	£	£	
CHARGES IN ENGLAND:			
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas, &c.	44,789		
Allowances of Marine Officers whilst attending Torpedo and Gunnery Classes	647		
Pay and passages of Marine Officers	956		
		46,392	
Stores for India:	£		
For Bengal: Miscellaneous Stores	18,027		
For Bombay: Coals	16,091		
Miscellaneous Stores	26,334		
	42,425		
		60,452	
			£ 106,844
EXCHANGE ON CHARGES IN ENGLAND		Rx.	47,946
TOTAL MARINE CHARGES		Rx.	657,865

No. 33B.—Account of Marine Charges for the Year ended 31st March 1890—*continued.*

DETAILS OF PROVINCIAL CHARGES. SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.	Net Tonnage.	Nominal Horse-Power.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
			Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Sea-going Vessels in Commission.								
Steamer "Dolphin"	85	12	611	...	...	...	...	611
" "Mayu"	200	60	127	...	...	...	...	127
Sandoway Packet Service			119	...	...	...	...	119
Pilot Vessels.								
P. V. "Coleroon"			...	...	1,747	...	...	1,747
" "Sarasvati"			...	...	1,240	...	...	1,240
" "Guide"			...	...	580	...	...	580
" "Resolute"			...	...	164	...	...	164
" "Sylph"			...	...	81	...	...	81
Steamer "Undaunted"			...	...	82	...	...	82
" "Tigris"			...	...	878	...	...	878
Extra crew for Pilot Vessels			...	...	88	...	...	88
Inland Steamers and Flats.								
Steamer "Kolodyne"			...	1,522	...	...	...	1,522
Yacht Flat "Sunamukhi"			...	231	...	...	...	231
Steam Launch "Murial"			...	...	25	...	...	25
" "Active"			...	...	76	...	...	76
" "Fame"			...	...	1,109	...	...	1,109
Steamer "Margaret Northcote"			...	...	...	282	...	282
Flat "Mooltan"	432	...	...	...	...	...	885	885
Steamer "Jhelum"								
Steam Launch Establishment and Contingencies			4,658	...	10	...	...	4,668
Port Officer's Gig			...	...	11	...	...	11
TOTAL SALARIES, &c. . Rx.			5,515	1,753	6,091	282	885	14,526
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.								
Branch, Master, and Mate Pilots' Allowances			...	...	6,057	...	106	6,163
Volunteers' and Leadsmen's Allowances			...	...	1,704	...	...	1,704
Pilotage Allowance, Free List			...	329	27,853	...	...	45,220
Pilotage Allowance, Licensed List					17,038			
Pilot Vessels			...	...	...	...	111	111
Surgeon at the Sand heads			...	...	523	...	...	523
Mess, Passage, and Miscellaneous			...	...	1,500	...	100	1,600
TOTAL PILOTAGE, &c. . Rx.			...	329	54,675	...	317	55,321
MARINE ESTABLISHMENTS.								
Port Officer's Department			3,941	...	4,038	...	...	7,979
Agent for Government Consignments			...	...	...	369	...	369
Shipping Office			...	...	2,288	...	1,904	4,192
Marine Court			73	...	330	...	65	468
Establishment and Miscellaneous			...	...	...	324	...	324
TOTAL MARINE ESTABLISHMENTS . Rx.			4,014	...	6,656	693	1,969	13,332
OTHER MISCELLANEOUS CHARGES.								
Shipping Fees and Sundries			...	...	85	...	...	85
Hire of Moorings for Sea-going and Inland Vessels			...	...	1,443	...	...	1,443
Allowance to Port Commissioners for collecting Marine Dues			...	...	280	...	...	280
Contribution to Port Funds			308	...	1,000	...	...	1,308
Life Boat Establishment at Goalundo			...	...	69	...	...	69
Harbour Master's Fees for Sea-going and Inland Vessels			...	...	51	...	...	51
Fees to Masters of Merchant Vessels for sitting on Courts of Enquiry			...	...	80	...	...	80
Life Boat at Alibag			...	...	...	...	1,143	1,143
Miscellaneous			27	559	636	7,358*	124	8,704
TOTAL OTHER MISCELLANEOUS CHARGES . Rx.			335	559	3,644	7,358	1,267	13,163

* Includes Rx. 7,248 on account of grant to Port Funds to cover the debit balances in the Ports of Godavari, Kistna, and Tanjore on 31st March 1888.

No. 34.—ACCOUNTS of RECEIPTS and CHARGES under EDUCATION, for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
FEES	1,091	3,438	781	4,092	55,069	16,136	5,515	24,273	37,904	148,299
CONTRIBUTIONS	96	6,865	1,008	63	2,621	1,677	158	513	2,519	15,520
INCOME FROM ENDOWMENTS	...	...	...	...	202	60	...	146	...	408
MISCELLANEOUS	477	352	589	196	2,176	3,740	126	3,543	2,418	13,617
Sale-proceeds of Books, &c.	—	3,856	809	5	4	1,043	543	2,482	14,958	23,700
UPPER BURMA	...	...	4	...	...	...	...	...	...	4
TOTAL RECEIPTS under EDUCATION . Rx.	1,664	14,511	3,191	4,356	60,072	22,656	6,342	30,957	57,799	201,548
CHARGES.										
DIRECTOR OF PUBLIC INSTRUCTION:										
Salary	...	1,793	1,445	1,216	3,552	2,304	2,400	2,818	3,520	19,048
Establishment and Contingencies	...	1,002	855	732	3,233	1,748	2,232	2,105	1,377	13,284
INSPECTORS:										
Salary	1,089	4,807	5,842	2,272	33,712	14,787	10,314	15,347	13,249	101,419
Establishment and Contingencies	558	2,721	867	1,313	16,552	9,870	4,706	17,665	8,324	62,576
UNIVERSITY	...	...	...	...	...	28	3,108	...	1,500	4,636
GOVT. COLLEGES—General	3,636	1,835	...	...	48,310	11,343	5,955	21,105	11,237	103,421
GOVT. COLLEGES—Professional	...	...	...	...	10,733	...	...	6,729	10,902	28,364
GOVT. SCHOOLS—GENERAL:										
Secondary	1,542	11,203	1,577	7,664	67,472	40,324	8,954	17,320	32,940	188,996
Primary	2,085	20,770	80	105	57	55,307	29,863	31,987	115,755	256,009
Contribution to Schools	...	119	540	...	325	...	15,993	...	18,101	35,078
GOVERNMENT SCHOOLS—SPECIAL:										
Training Schools	319	3,312	1,949	1,695	7,720	3,940	5,437	13,915	7,514	45,801
Technical Schools	...	345	1,146	116	4,847	...	2,211	7,623	5,717	22,005
Other Schools	...	...	...	...	1,538	...	...	1,594	...	3,132
GRANTS-IN-AID	5,454	4,787	9,546	14,787	66,767	18,659	27,155	29,050	29,070	205,275
Payments by Results	...	2,991	4,911	...	60,405	12,166	86	32,294	18,903	131,756
SCHOLARSHIPS	445	2,779	1,424	1,960	21,441	5,317	6,103	1,589	5,778	46,836
MISCELLANEOUS	1,123	270	8,983	512	2,434	3,237	1,304	1,300	878	20,041
Government Book Depôt	...	3,625	...	...	...	216	...	1,934	15,567	21,342
Grants for Encouragement of Literature	...	71	83	1	824	367	238	...	1,008	2,592
REFUNDS	...	99	79	...	91	77	1	195	1,169	1,711
Upper Burma	...	...	687	...	...	...	...	...	...	687
TOTAL CHARGES IN INDIA . Rx.	16,251	62,529	40,014	32,373	350,013	179,690	126,060	204,570	302,509	1,314,009

CHARGES IN ENGLAND:

	£	
Passage to India of Educational Officers on appointment, &c.	318	
Scholarships to enable Natives of India to pursue their education in this country	1,254	
	Rx.	1,572
EXCHANGE ON CHARGES IN ENGLAND		705
TOTAL CHARGES under EDUCATION . Rx.		1,316,286

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N. W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Church of England:										
Stipend of the Bishop	4,548	...	960	...	...	...	...	2,560	2,560	10,628
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service).	7,372	3,862	2,586	1,712	10,705	16,090	18,313	23,571	16,822	101,033
Establishments	416	205	274	42	799	696	707	1,339	1,222	5,700
Church of Scotland: (*a*)										
Pay of Chaplains and Registrars	720	...	...	...	1,200	1,204	1,898	1,950	3,204	10,176
Establishments	41	...	...	...	222	41	12	136	123	575
Church of Rome:										
Allowances to Bishops and Priests, &c. (*a*)	13	...	420	...	690	401	502	...	1,590	3,616
Allowances to other Clergymen	475	...	106	...	36	1,282	606	455	487	3,447
Contingent Charges (including Travelling Allowances, House Rent, Petty Construction, and Repairs, &c.).	2,520	665	736	226	2,546	2,169	2,729	3,838	3,809	19,238
Charges for Cemeteries	235	195	225	108	561	736	560	874	834	4,328
Upper Burma Charges	...	...	1,536	...	...	...	...	...	...	1,536
TOTAL CHARGES IN INDIA (*a*) . Rx.	16,340	4,927	6,843	2,088	16,759	22,619	25,327	34,723	30,651	160,277
CHARGES IN ENGLAND:										
Passage to India of Chaplains on appointment, etc. . . £										546
EXCHANGE ON CHARGES IN ENGLAND . . Rx.										245
TOTAL ECCLESIASTICAL CHARGES (*a*) . Rx.										161,068

(*a*) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments, which are treated as Army Expenditure and included in Account No. 63, page 165.

No. 36A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1890.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical College and School Fees	...	...	...	...	2,439	...	134	1,565	2,013	6,151
Hospital Receipts	...	...	2	...	6,465	52	671	1,133	2,844	11,167
Lunatic Asylum Receipts	...	243	1,595	43	2,422	441	896	773	1,500	7,913
Sale of Medical Stores	...	1	...	9	...	28	137	186	161	522
Income from Endowments	...	...	...	...	2	465	...	39	...	506
Contributions	504	981	71	...	3,781	10,981	1,321	5,054	3,022	25,715
Miscellaneous	...	108	44	39	347	657	309	515	512	2,531
Upper Burma Receipts	...	...	317	...	...	...	...	...	...	317
TOTAL RECEIPTS IN INDIA . Rx.	504	1,333	2,029	91	15,456	12,624	3,468	9,265	10,052	54,822

RECEIPTS IN ENGLAND:	£	
Royal India Lunatic Asylum, Ealing: Pay, pensions, &c., of inmates, appropriated to their maintenance, sale of farm produce, &c.	2,582	
Receipts on account of the maintenance of two lunatics in Broadmoor Asylum, &c.	119	£ 2,701
EXCHANGE ON RECEIPTS IN ENGLAND		Rx. 1,212
TOTAL MEDICAL RECEIPTS . Rx.		58,735

No. 36B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1890.

CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical Establishment	9,808	17,166	12,988	10,332	54,431	44,206	30,249	45,434	27,762	252,376
Hospitals and Dispensaries	3,065	7,787	1,832	8,240	41,711	40,136	27,124	83,302	55,461	268,658
Sanitation and Vaccination	6,020	4,457	2,432	1,717	19,392	14,783	11,137	21,206	26,466	107,610
Grants for Medical purposes	1,164	276	...	508	303	682	...	1,108	420	4,461
Medical Schools and Colleges	...	...	189	...	26,675	3,321	10,483	15,534	16,512	72,714
Lunatic Asylum	415	1,692	2,562	701	10,856	6,160	3,321	8,372	10,627	44,706
Lock Hospital	...	...	537	...	1,668	...	...	...	214	2,419
Chemical Examiner's Department	...	...	234	...	2,303	368	102	1,518	1,501	6,026
Refunds	...	26	...	...	43	59	1	7	41	177
Upper Burma Charges	...	...	16,691	...	...	...	...	...	...	16,691
TOTAL CHARGES IN INDIA . Rx.	20,472	31,404	37,465	21,498	157,382	109,715	82,417	176,481	139,004	775,838

CHARGES IN ENGLAND:	£	
Royal India Lunatic Asylum, Ealing: Salaries and allowances of the staff, board, and clothing of the lunatics, and other expenses	6,205	
Maintenance of lunatics elsewhere than in the Royal India Lunatic Asylum	287	£ 6,492
EXCHANGE ON CHARGES IN ENGLAND		Rx. 2,913
TOTAL MEDICAL CHARGES . Rx.		785,243

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
IN INDIA.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
POLITICAL AGENTS:										
Residents and Political Agents, &c., at Native and Foreign Courts: Salaries	92,189	997	...	2,373	...	1,801	9,769	4,927	32,433	144,489
Establishments and Contingent Charges	67,572	...	37	1,604	...	663	5,866	2,618	24,218	102,578
CHARGES ON NORTH-WEST FRONTIER:										
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	503	...	...	503
Allowance to Khyber Tribes	...	...	...	...	...	...	9,131	...	...	9,131
Perso-Afghan Frontier Khorassan	14,704	...	...	...	...	...	...	...	...	14,704
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	11,656	...	...	11,656
Payments for guarding Hill Passes	...	...	...	...	...	...	2,151	...	...	2,151
Beluchistan Charges:										
Bori Valley Pass Service	1,374	...	...	...	...	...	...	...	...	1,374
Tribal Services	25,581	...	...	...	...	...	...	...	...	25,581
Frontier Levies and Maintenance of Communication	19,031	...	...	...	...	...	...	...	...	19,031
POLITICAL SUBSIDIES:										
Political Subsidies	75,252	...	...	...	...	...	1,230	...	...	76,482
Moiety of Zanzibar Subsidy	8,640	...	...	...	...	...	...	...	...	8,640
ENTERTAINMENT OF ENVOYS AND CHIEFS	5,187	...	...	196	194	...	3,086	...	1,632	10,295
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c.	5,963	...	142	79	1,711	87	787	...	3,548	12,317
REFUGEES AND STATE PRISONERS:										
Yakub Khan, ex-Amir of Afghanistan, charges on account of	...	...	...	...	...	6,502	...	...	...	6,502
Ayub Khan, charges on account of	...	...	...	...	...	...	30,562	...	...	30,562
Cabul Refugees, allowances to	2,766	...	...	...	...	3,840	35,055	...	245	41,906
Theebaw, ex-King of Burma, charges in connection with	..	...	...	...	...	...	...	...	4,715	4,715
Burmese Refugees and State Prisoners	2,679	...	...	...	...	248	...	...	...	2,927
Other Refugees and State Prisoners	150	3	233	...	471	593	136	728	780	3,094

Special Political Expenditure:										
Afghan Delimitation Commission	889	...	...	...	...	...	...	...	...	889
Kabul Misson	2	...	...	...	...	...	...	...	...	2
Sikkim Expedition	1,210	...	...	...	...	...	...	...	...	1,210
Mission to Sikkim	...	...	...	...	4,793	...	...	...	...	4,793
Lushai Expedition	...	...	...	...	1,307	...	...	...	...	1,307
Other Charges	...	...	...	...	882	...	2,095	...	...	2,977
Charges for organizing Native States troops	5,709	...	...	...	...	...	...	...	...	5,709
Expenditure against the Revenue of Berbera and Bulhar	...	...	...	...	...	...	...	...	6,866	6,866
Expenditure against the Revenue of Zaila	...	...	...	...	...	...	...	...	3,328	3,328
Miscellaneous:										
Mhairwarra Battalion	17,762	...	...	...	...	...	...	...	...	17,762
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	188	...	...	...	...	...	...	...	...	188
Annual Treaty Allowance to Persian Government for Mekran Telegraph Line	1,250	...	...	...	...	...	...	...	...	1,250
Rewards to Native Chiefs for Political Services	39	...	...	...	...	...	783	...	...	822
Rewards for Intelligence and Assistance	...	...	...	...	...	...	441	...	...	441
Demarcation of Boundary and Trans-Frontier Surveys	...	...	...	44	9	99	60	37	556	805
Petty Construction and Repairs	...	...	20	20	...	...	...	...	...	40
Purchase and Repair of Insignia of India Order	6	...	...	...	...	...	...	...	...	6
Chapter of the Star of India, &c.	566	...	...	...	...	...	...	...	...	566
Rents, Rates, and Taxes	...	...	15	...	...	...	...	...	...	15
Allowance to Hostages	...	...	...	...	...	...	737	...	...	737
Sundry Charges	3,179	100	705	100	213	57	3,718	10	77	8,159
Upper Burma Charges	...	...	31,123	...	...	...	...	...	...	31,123
Total Charges in India . Rx.	351,888	1,100	32,275	4,416	9,580	13,890	117,766	8,320	78,398	617,633

	£	
In England:		
Mission to the Court of Persia	10,000	
Her Majesty's Establishments in China	15,000	
Expenses in connection with the Afghan Boundary Commission	40	
Contribution towards the expenses of the Jedda Consulate	410	
Cost of printing the Report of the Gilgit Mission	340	
	25,790	
Stores for India: Presentation Articles, &c.	178	
	£	25,968
Exchange on Charges in England	Rx.	11,653
Total Charges of Political Agencies, &c. . Rx.		655,254

No. 38 A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1890.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
IN INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories	...	184	1	...	55	1,852	522	22	1,139	3,775
Botanical and other Public Garden Receipts	68	1,190	...	...	474	3,507	6,031	478	1,275	13,023
Cinchona Plantation Receipts	...	...	...	...	11,257	...	...	544	...	11,801
Receipts on account of Public Exhibitions and Fairs	3,424	258	252	...	105	5,080	5,182	19	1,420	15,740
Government Bull and Stallion Receipts	488	...	...	...	...	...	...	...	...	488
Veterinary Receipts	...	...	74	...	...	2	3	59	611	749
Fees, &c., levied under Inland Labour Transport Act VII of 1873	...	...	...	5,706	2,812	12	...	...	...	8,530
Examination Fees	112	...	...	...	119	22	19	14,562	1,416	16,250
Emigration Fees	...	...	...	...	3,504	...	...	1,420	...	4,924
Sale of Instruments and Stores by the Mathematical Instrument Factory	3,375	...	...	...	...	...	...	...	...	3,375
Miscellaneous	2,438	3	72	2	64	234	1,354	133	101	4,401
TOTAL RECEIPTS IN INDIA . Rx.	9,905	1,635	399	5,708	18,390	10,709	13,111	17,237	5,962	83,056
RECEIPTS IN ENGLAND:										
Sale-proceeds of Books, Maps. . £										489
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.										219
TOTAL RECEIPTS UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . Rx.										83,764

No. 38B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1890.

CHARGES.	India, General	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Scientific.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SURVEY OF INDIA (as per detail below)	153,978	...	...	...	...	...	...	...	...	153,978
Botanical Survey	1,796	...	...	...	...	...	...	...	...	1,796
GEOLOGICAL SURVEY: Rx.										
Superintending Officers . . . 11,588										
Establishment 1,943										
General Charges (including Library, Museum, &c.) . . . 4,457	17,988	...	...	...	...	...	...	...	...	17,988
Exploration of Petroleum, Coal, and Minerals	...	...	915	...	52	...	...	...	...	967
Meteorological Department	26,127	...	...	...	...	...	...	...	...	26,127
Archæological Department	7,782	...	551	...	...	...	...	7	...	8,340
Preservation and Translation of Ancient Manuscripts	...	...	...	...	620	96	...	...	786	1,502
Museums	6,665	155	238	102	1,424	1,645	2,444	2,688	140	15,501
Observatories	20	...	...	...	...	...	...	1,709	1,697	3,426
Donations to Scientific Societies	...	...	240	...	1,200	...	...	550	480	2,470
Agricultural.										
Experimental Cultivation	2,468	908	133	112	1,683	3,154	648	676	3,185	12,967
Cinchona Plantations	...	...	...	...	11,354	...	...	6,844	...	18,198
Public Exhibitions and Fairs	51	367	113	64	511	3,259	2,264	1,088	1,365	9,082
Bull and Stallion Charges	25,384	...	...	...	...	...	...	...	...	25,384
Veterinary Charges	2,156	100	3,339	39	...	242	4,969	4,276	8,990	24,111
Botanical and other Public Gardens	170	2,179	100	...	10,017	8,775	11,094	2,465	2,027	36,827
Labour and Emigration.										
Emigration	940	...	...	...	2,265	157	...	1,256	...	4,618
Inland Labour Transport	...	...	...	3,943	2,577	9	...	...	...	6,529
Inspector of Factories	...	...	...	...	...	...	...	...	76	76
Statistics.										
Census	1,673	...	...	...	139	12	58	24	...	1,906
Registration of Railway Traffic	190	87	...	...	211	...	216	...	963	1,667
Registration of River-borne Traffic	...	...	...	296	1,689	...	...	...	...	1,985
Provincial Statistics	76	922	418	109	219	...	985	4,643	438	7,810
Miscellaneous.										
Examinations	4,181	...	...	...	89	2	...	8,686	94	13,052
Miscellaneous	...	77	5	...	7	386	433	24	898	1,830
Refunds	21	...	26	...	13	59	2	51	8	180
Upper Burma	...	...	1,121	...	...	...	...	...	...	1,121
TOTAL CHARGES IN INDIA . Rx.	251,666	4,795	7,199	4,665	34,070	17,796	23,113	34,987	21,147	399,438
				Rx. 343,304(a)						
CHARGES IN ENGLAND: Stores for India				£ 14,847(b)				...	...	14,847
Other Charges as in Home Accounts										£ 12,438
TOTAL CHARGES IN ENGLAND										£ 27,285
EXCHANGE ON CHARGES IN ENGLAND										Rx. 12,244
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS										Rx. 438,967

(a) Total Charges in India for the Bengal Presidency.
(b) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

INDIA, GENERAL. *Scientific.*		Rx.
SURVEY OF INDIA:		
Controlling and Administrative Staff		18,091
Head-Quarters Offices:		
Office Establishment and Drawing Branch		13,562
Lithographic Establishment		3,534
Photographic Establishment		3,094
Engraving Establishment		6,185
Cadastral Maps (besides English Charges for Stores)		3,983
Extra-Departmental Mapping		932
Trigonometrical Office Establishment		9,631
Miscellaneous Contingent Charges		6,041
Mathematical Instrument Factory (including cost of Instruments purchased in India)		4,251
Survey Parties:		
Charges of Working Parties		215,994
General and Miscellaneous Charges		514
	R.	285,812
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 13B, page 28	79,036	
to Upper Burma	11,009	
to Land Revenue, Management of Government Estates, Note (b) Account No. 13B, page 28	1,999	
to Forest Account, Note (b), Account No. 21, page 40	20,651	
for cost of Instruments and Maps supplied to other Public Departments	19,139	
		131,834
TOTAL CHARGES UNDER SURVEY OF INDIA . Rx.		153,978

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1889-90.

Section E.—Miscellaneous.

Revenue *Rx.* 1,264,409. Expenditure *Rx.* 4,814,283.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Territorial and Political Pensions.	39	Expenditure	90	...	...	535,582
Civil Furlough	40	"	98	...	...	297,475
Superannuation	41A	Receipts	99	...	374,624	...
"	41B	Expenditure	100	...	...	3,140,361
Stationery	42A	Receipts	101	...	70,510	...
"	42B	Expenditure	101	...	...	558,730
Exchange	43	Receipts	103	...	386,744	...
Miscellaneous	44A	"	104	...	432,531	...
"	44B	Expenditure	105	...	...	282,135
		Total		...	1,264,409	4,814,283

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1890.

		Rx.	Rx.
INDIA, GENERAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
BANPUR FAMILY.			
Exceeding R5,000 per annum:			
Nirbhoy Sing, grandson of Banpur Chief (Nowgong, Bundelkhand) . .		600	
JEITPUR FAMILY.			
Dependants of Maharajah Anupgir.			
Exceeding R5,000 per annum:			
Dewan Jeit Sing, the adopted son of the late Ranee of Rajah Puree-chut of Jeitpur (Nowgong, Bundelkhand) . . .	600		
Not exceeding R5,000 per annum	240		
		840	
KHARUN CHIEFS.			
Exceeding R5,000 per annum:			
Sirdar Naurag Khan, son and successor of Sirdar Ayad Khan (Quetta) . .		450	
MYSORE FAMILY.			
Exceeding R5,000 per annum:			
Shahzada Baharum Shah	600		
" Unwar Shah	128		
Rohimuddin	600		
Fatihah allowance	600		
Not exceeding R5,000 per annum	6,388		
		8,316	
OUDH FAMILY.			
Exceeding R5,000 per annum:			
Family and Dependants of the late ex-King of Oudh—			
Mirza Jehan Kader Bahadur	2,400		
Nawab Zuman Aia Begum Sahiba	900		
Syad Muhamed Munseeruddin Bahadur	900		
Not exceeding R5,000 per annum	2,237		
		6,437	
RUNJIT SING'S FAMILY.			
Exceeding R5,000 per annum:			
Maharajah Dulip Sing		300	
BHOW BEGUM'S ZAMANUT WASIKA.			
Exceeding R5,000 per annum:			
Mirza Muhomed Medi Ali Khan	1,907		
Aga Ali Hassan, Khan Bahadur	534		
	2,441		
Not exceeding R5,000 per annum	8,006		
		10,447	
BURMA FAMILY.			
Exceeding R5,000 per annum:			
Queen Myouk Showeaya	391		
Not exceeding R5,000 per annum	185		
		576	
AFGHAN REFUGEE.			
Exceeding R5,000 per annum:			
Naib Noor Mahomed Khan	600		
Not exceeding R5,000 per annum	168		
		768	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Banda Family	1,260		
Bhonsla Family	135		
Bolia Family	786		
Jhansi Family	240		
Family of the late Pindara Chiefs	169		
Poligar Family	88		
Ahmednagar Family	80		
Amritsar Family	22		
Carnatic Stipendiaries	671		
Delhi Family	77		
Carried forward .	3,528	28,734	

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1890—*continued.*

INDIA, GENERAL—*continued.*		Rx.	Rx.
Brought forward	3,528	28,734	
OTHER PENSIONS—continued.			
Not exceeding R5,000 per annum:			
Family of Rao Khosal Sing of Hirapur	218		
Kurnool Family	510		
Mogul Family	120		
Shahpur Family	300		
Udaygiri Family	15		
Family of the Nawab Nazim of Bengal	113		
Miscellaneous	4,815		
		9,619	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum:		38,353	
Bundelkhand Gosain Family	2,371		
Toria Kalpahar Family	243		
Burma Family	100		
Mysore Family	65		
Gratuities to the Dependants of the late King of Oudh	68		
Allowances for the maintenance of religious Establishments in Coorg	1,409		
Other religious establishments	10		
		4,266	
			42,619
CENTRAL PROVINCES.			
TERRITORIAL AND POLITICAL PENSIONS.			
BURHANSHA FAMILY.			
Exceeding R5,000 per annum:			
Raja Azim Shah		5,000	
BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Laxman Rao	1,200		
Raghujee Rao Janojee Family	6,000		
Laxmi Bai	600		
	7,800		
Not exceeding R5,000 per annum	1,200		
RELATIVES OF THE BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Ahilojee Ahir Rao	750		
Not exceeding R5,000 per annum	4,989		
SERVANTS AND DEPENDANTS OF THE BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Bunyad Hosein	625		
Not exceeding R5,000 per annum	4,298		
LADIES OF THE ZENANA OF THE BHONSLA FAMILY.			
Not exceeding R5,000 per annum	794		
		20,456	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Sattara Pension	12		
Bijragagarh Family	252		
Gond Raja of Chanda	199		
Pension from the 2½ lakhs Fund of Saugor	1,266		
Gwalior Pension—Annual Grants from Dowlut Rao, Sindia	14		
Coorg Pensioners	135		
		1,878	
			27,334
Carried forward			69,953

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1890—*continued.*

		Rx.	Rx.
BURMA. Brought forward		...	69,953
LOWER BURMA.			
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum:			
Delhi Family	1,624		
Refugee Princes	471		
Talifoo Refugee Prince	360		
Shan and other Chiefs	68		
Members of the ex-Royal Family of Burma	15	2,538	
UPPER BURMA.			
Exceeding R5,000 per annum:			
Official of the late Burmese Government— Kinwan Mingui		750	
Not exceeding R5,000 per annum:			
Members of the ex-Royal Family of Burma	7,981		
Shan and other Chiefs	69		
Officials of the late Burmese Government	4,695	12,745	16,033
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
RAJA CHANDRA KANTA SING'S FAMILY.			
Exceeding R5,000 per annum:			
Keshav Kanta Sing Jubaraj	540		
Not exceeding R5,000 per annum	48	588	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Bar Senapati's Family	341		
Raja Purandar Sing's Family	318		
„ Jagesvar Sing's Family	53		
Tula Ram Senapati's Family	19		
Other Pensioners	402	1,133	
		1,721	
Charitable Allowances		32	
			1,753
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
NIZAMUT FAMILY.			
Exceeding R5,000 per annum:			
Hossain Ali Mirza Syud Ali Kadar Bahadur Nawab Nizam of Bengal	23,000		
Her Highness Nawab Raisoon-Nissa Begum	9,982		
Nawab Azim Ali Khan	5,632		
„ Shahioon-Nissa Begum	3,600		
Hosain Ali Mirza	2,500		
Nazarat Ali and Ali Mirza	2,000		
Nawab Syud Mahomed Zynalabdeen Khan Bahadoor	1,593		
Iskunder Ali Mirza	1,500		
Sultan Gaitera Begum	1,344		
Syud Asad Ali Mirza	1,500		
„ Mozaffer Ali	1,011		
„ Furhad Mirza	1,000		
„ Daood Mirza	1,000		
„ Wahid Ali Mirza	1,000		
„ Kaikan Mirza	1,000		
„ Nazir Ali Mirza	1,000		
„ Khakan Mirza	1,000		
„ Jaffer Mirza	1,000		
„ Bakar Mirza	1,000		
„ Mohamed Toki Mirza	1,000		
	62,662		
Not exceeding R5,000 per annum	14,425	77,087	
OUDH FAMILY.			
Exceeding R5,000 per annum:			
Prince Kumer Kudr Bahadoor	4,226		
„ Assman Jah „	1,380		
„ Jam Jah Ali „	1,020		
„ Mohamed Jogee Bahadoor	600		
„ Mohamed Jalal „	600		
Carried forward	7,826	77,087	87,739

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1890—*continued.*

	Rx.	Rx.	Rx.
Brought forward		77,087	87,739
BENGAL—*continued.*			
OUDH FAMILY—continued	7,826		
Exceeding ₹5,000 per annum:			
Prince Mohamed Baber Bahadoor	600		
" Mohamed Askari "	600		
" Mohamed Ibrahim "	600		
" Tajool Moolook "	600		
" Karn Buksh "	600		
" Mohamed Ali "	600		
" Masood Ali "	450		
" Sultan Mirza	600		
" Sudar Mirza	600		
" Furrokh Mirza	600		
" Mohamed Asghar	600		
" Mohamed Khorshed	600		
" Kanyab	600		
" Delwar Jah	600		
" Darajah	500		
Nawab Badshah Mehal Saheba	720		
" Akhtar Mehal Saheba	840		
" Sarir Ara Zainub Begum Saheba	360		
	18,496		
Not exceeding ₹5,000 per annum	17,766		
		36,262	
KHURDA FAMILY.			
Exceeding ₹5,000 per annum:			
Raja Mokundo Deb		2,560	
CHITPORE FAMILY.			
Exceeding ₹5,000 per annum:			
Syed Asgar Ali	867		
Syud Ahmed Ali	576		
	1,443		
Not exceeding ₹5,000 per annum	871		
		2,314	
MAHARAJAH SHITUL ROY'S FAMILY.			
Exceeding ₹5,000 per annum:			
Kumar Rupnarayan Sing	1,700		
Not exceeding ₹5,000 per annum	69		
		1,769	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Rajmehal Family	1,564		
Purneah Family	501		
Bissenpore Raj Family	279		
Ungul Pensioners	233		
Goomesur Raj Family	199		
Nawab Daood Khan's Family	194		
Family of Raja Kadir Bux Khan and Kuder Hossein Khan	186		
Nawab Mooneeodwallah's Family	139		
Banki Pensioners	104		
Heirs of Shaib Bux Bibee	63		
Porahat Raj Family	11		
Raja Rajbullub's Family	36		
Nawab Ghazeeoodin's Family	15		
Family of Moulana Mohamed Asiff	12		
Munipur Family	20		
Mysore Family	37		
Family of Rajah Runjeet Sing	13		
Miscellaneous	2,080		
		5,686	
Charitable Allowances.			
Unno-chutter charges paid in Cuttack and Balasore		683	
			126,361
Carried forward			214,100

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1890—*continued.*

		Rx.	Rx.
Brought forward			214,100
NORTH-WESTERN PROVINCES AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
EX-ROYAL FAMILY OF OUDH.			
Exceeding R5,000 per annum:			
Malka Do-álam Nawab Tájdar Bahu	1,800		
Mirza-Rufi-ush Shah	960		
" Solaiman Qadr	1,000		
" Ali Qadr *alias* Inayat Ali Khan	960		
" Ali Qadr, heir of Mirza Khurram Bakht	525		
" Farrukh Mohammad Taqi	770		
Fakhr-un-nissa Begum	1,200		
Izzat-un-nissa Nawab Jafri Begum	73		
Nawab Sultan Begum	900		
Zeb-un-nissa Begum *alias* Haji Begum	900		
Badshah Bahu Begum	900		
Muiz-ud-dawla Mohammad Taqi Khan	550		
Ummat-uz-Zohra Begum, daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.	524		
Sultanat Sultan Roshan Ara Ashkari Nowab Begum	55		
	11,117		
Not exceeding R5,000 per annum	20,757	31,874	
JALAUN PENSIONERS.			
Exceeding R5,000 per annum:			
Govind Rao, son of late Tai Baiji		720	
EX-ROYAL FAMILY OF DELHI.			
Exceeding R5,000 per annum:			
Mirza Muhammad Said Bakht	779		
Jahan Sultan Begum	518		
	1,297		
Not exceeding R5,000 per annum	5,806	7,103	
MAHARAJAH OF BENARES.			
Exceeding R5,000 per annum:			
Moharaja Ishri Prosad Narain Singh Bahadur		2,500	
PUNJAB STATE PENSIONERS.			
Exceeding R5,000 per annum:			
Prince Shahdeo Singh	1,000		
Rani Dakhani	1,440		
Sardar Attar Singh	720		
		3,160	
OTHER PENSIONS.			
Exceeding R5,000 per annum:			
Raja Birbhaddar Sing, descendant of late Bulwant Singh, ex-Raja of Benares	1,620		
Sayed Ahmed Shah of Meerut	1,200		
Sardar Bahadur Mir Khan, Bulandshahr	960		
Ganga Bai, Benares	840		
Raja Lakshman Pershad, Fatehpur	731		
Khurshed Ara Ahmadi Begum, Lucknow	648		
Arjun Singh	484		
		6,483	
Not exceeding R5,000 per annum:			
Family of Tafazzul Hosain Khan	1,984		
" ex-Nawab of Farukabad	1,239		
" late ex-Raja of Coorg	667		
" late Nawab of Jhajjar	678		
" late Raja of Jhansi	493		
" late Rahmut-ulla Khan of Bareilly	349		
" Shah Jalil and Shah Sultan of Bareilly	298		
Carried forward	5,708	51,840	214,100

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1890—*continued.*

		Rx.	Rx.
Brought forward		51,840	214,100
NORTH-WESTERN PROVINCES AND OUDH—*continued.*			
Not exceeding ₹5,000 per annum—continued	5,708		
OTHER PENSIONS.			
Family of Moulvi Zia-ullah Khan of Bareilly	249		
" Sultan Mohammad Mirzah-Shafi, Prince of Persia	276		
" Nawab-Suja-ud-daula	225		
" late ex-Nawab of Banda	140		
" Khair-andesh Khan of Bareilly	82		
" late Nawab Kasim Ali Khan of Benares	50		
" Saiyed Baquar Ali Khan	27		
" late Husain Ali Khan	19		
Moradabad Minhadars	219		
Commutations of Pensions	495		
Miscellaneous	3,963		
		11,453	
CHARITABLE ALLOWANCES.			
Exceeding ₹5,000 per annum:		63,293	
Khadims of Dargah of Fatehpore Sikri	905		
Ranbir Singh (Family of Raja Lal Singh)	540		
	1,445		
Not exceeding ₹5,000 per annum	6,901		
		8,346	
			71,639
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
FAMILY OF THE EX-KING OF CABUL (SHAHZAMAN).			
Exceeding ₹5,000 per annum:			
Mahomed Yar Khan	600		
Not exceeding ₹5,000 per annum	2,584		
		3,184	
OTHER PENSIONS.			
Exceeding ₹5,000 per annum:			
Golam Kasim Khan, Nawab of Tonk	1,800		
Syad Yakub Khan Tora	1,000		
Dharm Kuar	1,000		
Ali Bahadur Khan	1,000		
Raja Jaswant Sing	786		
Mohammad Akram Khan, Nawab of Amb	1,150		
		6,736	
Not exceeding ₹5,000 per annum:			
Lahore Royal Family	2,589		
Delhi Royal Family	2,398		
Family of the Nawab Surfraz Khan of Multan	1,013		
Family of a Jagirdar in Rohtuck	65		
Miscellaneous	10,016		
		16,081	
		26,001	
CHARITABLE ALLOWANCES.			
Exceeding ₹5,000 per annum:			
Sirdarni Kripa Devi	1,000		
Rani Kishen Koar	600		
	1,600		
Not exceeding ₹5,000 per annum:			
Delhi Royal Family	1,855		
Family of Nawab of Jhujjur	1,779		
Disbanded soldiers and their families of the late Sikh Government	285		
Family of ex-King of Cabul (Shahzaman)	214		
Miscellaneous	8,017		
		13,750	
			39,751
Carried forward			325,490

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1890—*continued.*

		Rx.	Rx.
Brought forward			325,490
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
CARNATIC STIPENDS.			
Exceeding R5,000 per annum:			
Her Highness Nawab Khair-un-nissa Begum	7,320		
His Highness Prince Intezamul-Mulk Bahadur, late Prince of Arcot	1,189		
" " Prince Muhammad Munivar Khan Bahadur, present Prince of Arcot	4,917		
Nawab Ahmad-un-Nissa Begum	3,300		
Kurshedun Nissa Begum	1,196		
His Highness Lahir-ud Dowlah Bahadur's Family	1,080		
Athial-ul-alis Mahamud-un-nissa Begum	630		
Rahim-un-nissa Begum	540		
Ghausia Begum	960		
Khadijah Begum Sahiba	800		
Muhammad Muhammad Khan Bahadur and his Family	450		
	22,382		
Not exceeding R5,000 per annum	24,159	46,541	
TANJORE PENSIONS.			
Exceeding R5,000 per annum:			
Sokkaram Row Hambiray Mohite Sahiba	2,100		
Kamacheamba Bahi Sahiba	1,200		
Anasumba Bahi Sahiba	960		
Aparupa Bahi Sahiba	960		
Chumamba Bahi Sahiba	960		
Gauramba Bahi Sahiba	960		
Jijaziamba Bahi Sahiba	960		
Ramakumaramba Bahi Sahiba	960		
Depamba Bahi Sahiba	960		
Umamba Bahi Sahiba	960		
Yasavuntiamba Bahi Sahiba	960		
Bharam Bahi Sahiba	600		
Yuganadha Avaray Sahiba	534		
Sakhawara Bahi Ammani Rajah Sahib	49		
	13,123		
Not exceeding R5,000 per annum	7,592	20,715	
MASULIPATAM PENSIONS.			
Exceeding R5,000 per annum:			
Nizam-ud-Dowla Rustamjah Daud Ali Khan	1,301		
Not exceeding R5,000 per annum	1,730	3,031	
KURNOOL PENSIONS.			
Exceeding R5,000 per annum:			
Muhamad Daud Khan Bahadur	840		
Khajah Khan	600		
	1,440		
Not exceeding R5,000 per annum	3,658	5,098	
PALKONDA PENSIONS.			
Exceeding R5,000 per annum:			
Vizayaramraj	8		
Not exceeding R5,000 per annum	811	819	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Maisur Pensions (Two lakhs Fund)	2,150		
Gumsur Pensions	1,480		
Golkunda Pensions	463		
Cuttack Pensions (Raja Pillai Family)	28		
Miscellaneous	3,739		
Commutation of Pensions	7,787		
		15,647	
		91,851	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum		543	92,394
Carried forward			417,884

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1890—*continued.*

		Rx.	Rx.
Brought forward		...	417,884
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
NAGPORE FAMILY PENSION.			
Exceeding R5,000 per annum:			
Gungabai Sahib Mohitin	940		
Not exceeding R5,000 per annum	73	1,013	
REFUGEES AND STATE PRISONERS.			
Exceeding R5,000 per annum:			
Shahaji Bhosle	840		
Not exceeding R5,000 per annum	54	894	
PATWARDHAN FAMILY.			
Exceeding R5,000 per annum:			
Yeshadabai	600		
Not exceeding R5,000 per annum	119	719	
SURAT NAWAB'S FAMILY.			
Exceeding R5,000 per annum:			
Ziaulnissa Begum	3,025		
Mir Zulfikar Ali Khan Wahid Jaffer Ali Khan Shaheb	1,265		
Khan Bahadur Mir Gulam Baba Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum	458		
Investment into Trust Fund for benefit of the children of Rahimut-ul-Nissa Begum	16,919		
	21,667		
Not exceeding R5,000 per annum	142	21,809	
NAJMUDIN KHAN'S FAMILY.			
Exceeding R5,000 per annum:			
Mir Ajmudin Kamrudin		729	
NIZAMUT PENSIONS, BENGAL.			
Exceeding R5,000 per annum:			
Nawab Shamsi Jehan Begum	4,206		
Not exceeding R5,000 per annum	94	4,300	
MATAVADDAVLA'S FAMILY UNDER THIRD OUDH LOAN.			
(OUDH WASIKA PENSIONS.)			
Exceeding R5,000 per annum:			
Safia Khanum	2,656		
Nawab Ara Begum	885		
Sardar Ara Begum	885		
	4,426		
Not exceeding R5,000 per annum	1,270	5,696	
YEMEN STIPENDIARIES.			
Exceeding R5,000 per annum:			
Sultan Fadilbin Ali Mohsen	4,283		
Not exceeding R5,000 per annum	1,242	5,525	
SATARA PENSIONS.			
Exceeding R5,000 per annum:			
Rajaram Bhosle	3,000		
Not exceeding R5,000 per annum	3,903	6,903	
AFGHAN REFUGEES.			
Exceeding R5,000 per annum:			
Sardar Sher Ali Khan, ex-Wali of Kandahar	6,000		
Not exceeding R5,000 per annum	1,378	7,378	
PENSIONS GRANTED ON THE CONQUEST OF SINDH.			
Exceeding R5,000 per annum:			
His Highness Hosein Ali Khan	3,600		
" " Mir Nur Muhamad Khan	2,640		
" " Mir Fateh Khan	2,400		
" " Mir Shah Nawaz Khan	1,800		
" " Mir Abdul Hosein Khan	960		
Mir Imam Baksh	1,440		
Widow of His Highness Mir Hosein Ali Khan	960		
Mir Ali Murad Khan	960		
Mir Ali Mudat Khan	960		
Mir Gulam Mustaffa Khan	720		
Mir Gulam Muhamed Khan	600		
	17,040		
Not exceeding R5,000 per annum	10,122	27,162	
Carried forward		82,128	417,884

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1890—*continued.*

		Rx.	Rx.
BOMBAY—*continued.* Brought forward		82,128	417,884
OTHER PENSIONS.			
Exceeding R5,000 per annum:			
His Highness Aga Sultan Mohamad Shah	1,200		
Shambu Sing Amir Sing	720		
Mir Tharo Khan	720		
Mr. Michael DeLima D'Souza	700		
Bapumea Shermea	450		
Nawab Mujand Dowla	450		
Ganpatrow Trimbak, heir of Parwatibai (widow of the Chief of Kagwad)	55	4,295	
Not exceeding R5,000 per annum:			
Angria Family Pensions	712		
Ex-Royal Family, Burma	780		
Peshwa Pensions	518		
Family of the late Nawab of Broach	513		
Heads of Tribes at Aden	385		
Kirparam's Family	424		
Mandvi Raja's Family	228		
Deshmukh Family	189		
Peint Pension	236		
Thoke Family	230		
Raje Bahadur Family	228		
Tanjore Pensions	210		
Family of the Nawab of Bednur	179		
Sumant Family Pensions	155		
Dhamadhara Family Pensions	116		
Delhi Pensions	135		
Nipani Estate Pensions	100		
Jadhav Family	68		
Bhaldar Family	5		
Naikra Family Pension	45		
Family of Baramia, late Kazi of Viramgam	40		
Family of Iasur Khan Jambol	40		
Mandargir Family	57		
Family of Sher Khan Dinamia	32		
Savanur Dewan's Family	23		
Nagar Parker Rana Family	35		
Oudh Royal Family	26		
Miscellaneous	5,440	11,149	
CHARITABLE ALLOWANCES		97,572	
Not exceeding R5,000 per annum		200	97,772
TOTAL IN INDIA		Rx.	515,656
CHARGES IN ENGLAND:		£	
Allowance to the family of His Highness Maharaja Dhulip Singh, premiums on his Life Insurances, &c.		12,987	
Members of the Bengal Nizamut Family		767	
		£	13,754
EXCHANGE ON CHARGES IN ENGLAND		Rx.	6,172
TOTAL TERRITORIAL AND POLITICAL PENSIONS		Rx.	535,582

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES, for the Year ended 31st March 1890.

		Rx.
IN INDIA:		
India, General		907
Assam		5
Bengal		232
Punjab		289
Bombay		583
TOTAL IN INDIA	Rx.	2,016
IN ENGLAND:		
As in Home Accounts	£	203,941
EXCHANGE ON CHARGES IN ENGLAND	Rx.	91,518
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	Rx.	297,475

No. 41A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Subscriptions to the Military Fund	19,991	...	...	...	...	...	...	14,706	12,502	47,199
Subscriptions to the Military Orphan Fund	9,213	...	...	...	2,544	...	...	...	...	11,757
Amount appropriated from the Capital Account of the Military Orphan Fund	...	...	...	...	...	...	...	...	...	...
Subscriptions to the Medical Retiring Fund	30	...	...	...	...	...	...	1,821	...	1,851
Subscriptions under the Indian Civil Service Family Pension Regulations	329	477	454	321	994	1,263	413	1,175	947	6,373
Subscriptions to the Bengal Civil Fund	7,098	1,296	1,889	1,384	14,796	12,303	6,768	194	403	46,131
Subscriptions to the Madras Civil Fund	289	...	...	...	...	...	...	5,968	97	6,354
Subscriptions to the Bombay Civil Fund	276	...	...	...	...	...	1	27	6,884	7,188
Family Subscriptions of Native Members of the Covenanted Civil Service	72	...	...	...	99	82	...	...	...	253
Contributions for Pensions and Gratuities	51,241	4,343	170	223	4,417	2,674	6,248	2,770	20,992	93,078
Recoveries on account of Capitalized Pensions	1,175	...	...	...	...	...	...	...	...	1,175
Miscellaneous	825	...	...	...	43	176	53	54	15	1,166
Upper Burma Receipts	...	...	(a)903	...	...	...	...	...	...	903
TOTAL RECEIPTS IN INDIA . Rx.	90,539	6,116	3,416	1,928	22,893	16,498	13,483	26,715	41,840	223,428

RECEIPTS IN ENGLAND:		
Receipts as in Home Accounts	£	104,363
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	46,833
TOTAL RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES	Rx.	374,624

(a) Includes Rx. 291 on account of subscriptions under the Indian Civil Service Family Pension Regulations.

No. 41B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Superannuation and Retired Allowances of the Revenue and other Public Departments	36,613	20,528	20,101	6,329	140,497	151,524	71,833	120,071	142,273	709,769
Compassionate Allowances	1,795	874	...	37	2,375	3,622	2,709	2,249	2,616	16,277
Gratuities	654	2,366	1,039	119	939	873	889	1,442	1,261	9,582
Pensions for Distinguished and Meritorious Services	...	...	...	...	...	...	252	...	...	252
Marine Pensions and Gratuities	12,008	...	...	...	...	...	...	...	...	12,008
Pensions of the Military Fund	6,183	...	...	...	...	...	...	7,156	3,273	16,612
Pensions of the Military Orphan Fund	7,364	...	...	...	...	...	...	...	...	7,364
Pensions of the Medical Retiring Fund	14	...	...	...	...	...	...	2,723	...	2,737
Covenanted Civil Service Annuities	888	...	...	...	...	1,460	...	182	1,065	3,595
Pensions of the Bengal Civil Fund	2,161	...	...	...	135	...	36	...	...	2,332
Pensions of the Madras Civil Fund	282	...	...	...	...	...	...	580	...	862
Pensions of the Bombay Civil Fund	...	...	...	...	...	...	...	...	374	374
Refunds	179	10	...	8	8	62	561	131	749	1,708
Upper Burma Charges	...	...	2,127	...	...	...	...	...	...	2,127
TOTAL IN INDIA . Rx.	68,141	23,778	23,267	6,493	143,954	157,541	76,280	134,534	151,611	785,599

CHARGES IN ENGLAND:		
Charges as in Home Accounts	£	1,625,376
EXCHANGE ON CHARGES IN ENGLAND	Rx.	729,386
TOTAL SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES	Rx.	3,140,361

No. 42A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING, for the Year ended 31st March 1890.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts from Sale of Stationery, &c.	23	20	2,590	25	7,145	1,311	1,250	2,340	1,821	16,525
Sale of Gazettes and other Publications	5,866	223	372	57	8,288	4,483	222	4,149	2,354	26,014
Other Press Receipts	9,821	1,701	1,090	238	3,996	1,112	4,299	2,559	2,876	27,692
Upper Burma Receipts	...	...	279	...	...	...	...	...		279
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING Rx.	15,710	1,944	4,331	320	19,429	6,906	5,771	9,048	7,051	70,510

BENGAL SECRETARIAT LIBRARY

No. 42B.—ACCOUNT of CHARGES for STATIONERY and PRINTING, for the Year ended 31st March 1890.

			Rx.	
INDIA, GENERAL.				
Purchase of Stationery			64	
Refunds			158	
Printing Establishment and Charges:		Brought forward	56,555	
Government Central Press Establishment:		Branch Press, Simla	17,057	
Superintending Officers	1,962	Secretariat Presses:		
Establishment	44,852	Foreign Department	1,796	
Official Postage	3,454	Military Department	5,077	
Purchase of Materials and Stock	468	Private Secretariat Department	2,348	
Contingencies	5,819	Mysore Residency	454	
			9,665	
		Work done at Contract Rates	15,269	
Carried forward	56,555		98,768	
Deduct—Value of Stationery supplied from Central Stores to the several Governments			176,415	—77,647
CENTRAL PROVINCES.				
Stationery supplied from Central Stores			7,582	
Purchase of Stationery			1,900	
Printing Establishment and Charges:				
Superintending Officers	401	Work done at Contract Rates	1,368	
Establishment	3,623	Contingencies	543	7,549
Official Postage	305			
Purchase of Materials and Stock	1,309			
		Carried forward	Rx.	—60,616

No. 42B.—Account of Charges for Stationery and Printing, for the Year ended 31st March 1890—*continued.*

				Rx.	Rx.
Burma.					
Brought forward					—60,616
Stationery supplied from Central Stores				17,158	
Purchase of Stationery				1,068	
Upper Burma Charges: Stationery supplied from Central Stores				1,926	
Other Charges				437	
Refunds				14	
Printing Establishment and Charges:					
Superintending Officer	840	Official Postage	783		
Establishment	18,016	Contingencies	1,708		
Purchase of Materials and Stock	4,204			25,551	
					46,154
Assam.					
Stationery supplied from Central Stores				2,659	
Purchase of Stationery				596	
Refunds				8	
Printing Establishment and Charges:					
Superintending Officers	360	Official Postage	54		
Establishment	2,169	Work done at Contract Rates	12		
Purchase of Materials and Stock	60	Contingencies	215		
				2,870	
					6,133
Bengal.					
Stationery supplied from Central Stores				50,656	
Stationery Office at the Presidency				10,562	
Purchase of Stationery				118,888	
Refunds				88	
Printing Establishment and Charges:					
Superintending Officer	1,200	Official Postage	1,250		
Establishment	20,271	Work done at Contract Rates	5,756		
Purchase of Materials and Stock	1,761	Government Publications	2,347		
Contingencies	3,099			35,684	
					215,878
North-Western Provinces and Oudh.					
Stationery supplied from Central Stores				17,507	
Purchase of Stationery				6,429	
Refunds				4	
Printing Establishment and Charges:					
Superintending Officers	2,541	Official Postage	1,251		
Establishment	12,914	Contingencies	2,024		
Purchase of Materials and Stock	4,836	Work done at Contract Rates	3,762		
Lithography	397			27,725	
					51,665
Punjab.					
Stationery supplied from Central Stores				11,128	
Purchase of Stationery				12,757	
Refunds				4	
Printing Establishment and Charges:					
Superintending Officer	480	Official Postage	804		
Establishment	8,880	Contingencies	886		
Purchase of Materials and Stock	62	Work done at Contract Rates	5,076		
Lithography	4,428			20,616	
					44,505
Madras.					
Stationery supplied from Central Stores				38,790	
Stationery Office at the Presidency				2,271	
Purchase of Stationery				24,559	
Refunds				11	
Printing Establishment and Charges:					
Superintending Officers	1,665	Official Postage	2,119		
Establishment	19,909	Contingencies	2,940		
Purchase of Materials and Stock	2,420	Work done at Contract Rates	4,432		
Lithography	93			33,578	
					99,209
Bombay.					
Stationery supplied from Central Stores				29,009	
Stationery Office at the Presidency				2,578	
Purchase of Stationery				29,171	
Refunds				8	
Printing Establishment and Charges:					
Superintending Officers	1,604	Contingencies	3,819		
Establishment	20,189	Work done at Contract Rates	645		
Purchase of Materials and Stock	1,224	Official Postage	1,040		
				28,521	
					89,287
Total in India				Rx	492,215
Charges in England—					
Stores for India: For Bengal				26,514	
For Madras				10,492	
For Bombay				2,428	
				39,434	
Stationery, Printing, and Bookbinding for the India Office, &c.				6,478	
					45,912
Exchange on Charges in England				£ Rx.	20,603
Total Charges for Stationery and Printing				Rx.	558,730

No. 43.—ACCOUNT showing the GAIN or LOSS by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON in the Year ended 31ST March 1890.

	Net Sterling.	Exchange at average rate obtained for Bills, &c.	Credits *or Debits* in respect of contract and fixed rates.	Further Credits on account of Stores used on Revenue Account.	Net Result. Gain.	Net Result. Loss.
RAILWAY COMPANIES—CAPITAL ACCOUNT.						
GUARANTEED.	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Net Repayments in India:						
Bombay, Baroda and Central India Railway	136,508	61,258	12,410	45,223	...	3,625
Great Indian Peninsula Railway	293,786	131,836	26,708	126,745	21,617	...
Madras Railway	45,918	20,606	4,174	31,034	14,602	...
South Indian Railway	89,758	40,279	3,903	47,605	11,229	...
	565,970	253,979	47,195	250,607	47,448	3,625
STATE.						
Net Withdrawals in India:						
Southern Mahratta Railway	195,863	*87,893*	*18,547*	...	69,346	...
Mysore Railway	88,345	*39,645*	*29,810*	...	9,835	...
Indian Midland Railway	334,967	*150,316*	*43,020*	...	107,296	...
Bengal-Nagpur Railway	867,558	*389,316*	*204,221*	...	185,095	...
(*a*) Bengal Central Railway	13,502	*6,059*	*5,105*	...	954	...
(*b*) Rohilkund-Kumaon Railway	7,054	*3,166*	*3,028*	...	138	...
	1,507,289	*676,395*	*303,731*	...	372,664	...
	941,319	*422,416*	*256,536*	250,607	420,112	3,625
REMITTANCE ACCOUNT.						
Net Payments in England:						
Transaction with H. M.'s Imperial Government—						
Postal and Money Order Transactions	112,829	50,632	42,385	...	...	8,247
Other Transactions	*133,384*	*59,856*	*51,002*	...	8,854	...
Other Remittance Transactions:						
East Indian Railway Advances	299,913	134,586	133,006	...	...	1,580
Rajputana-Malwa Railway	83,622	37,525	39,696	...	2,171	...
Military Remittances	171,811	77,100	64,794	...	...	12,306
Other Transactions	261,702	117,439	98,804	...	...	18,635
	796,493	357,426	327,683	...	11,025	40,768
TOTAL	144,826	*64,990*	71,147	250,607	431,137	44,393

NET GAIN BY EXCHANGE Rx. 386,744

N.B.—The figures in italics in columns 3 and 4 represent Gain and Loss respectively.

(*a*) Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

(*b*) Although for convenience the Rohilkund-Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodani is the property of the Company.

No. 44A.—ACCOUNT of MISCELLANEOUS RECEIPTS, for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Gain by Exchange on Transactions in India	1,489	...	...	...	...	...	...	...	814	2,303
Premium on Bills	9,115	202	1,517	33	5,201	323	578	2,938	1,958	21,865
Unclaimed Deposits	4,341	2,973	1,327	1,881	37,679	6,951	5,131	2,219	2,165	64,667
Treasure Trove	73	15	...	...	40	74	5	138	81	426
Unclaimed Bills of Exchange of more than Three Years' standing	42	7	5	5	77	25	173	22	313	669
Sale-proceeds of Durbar Presents	2,900	...	...	22	1,717	...	75	...	81	4,795
Sale of Old Stores and Materials	742	117	63	88	3,782	382	404	259	365	6,202
Sale of Land and Houses, &c.	978	725	15	...	160	7,837	28	154	6	9,903
Government Audit Fees	2,794	...	...	269	3,786	...	...	889	1,135	8,873
Contributions	71	394	1,433	...	...	11,687	...	8,383	6,921	28,889
Rents	634	4,473	12,348	1,166	1,858	14,455	4,131	33,570	1,166	73,801
Rates and Taxes	4	786	...	...	...	...	...	...	...	790
Miscellaneous Fees, Fines, and Forfeitures	2,436	245	46	84	25,648	116	174	3,972	968	33,689
Recovery of Insurance and other charges on English Stores	141	3	367	39	11,874	101	268	952	960	14,705
Revenue from Berbera and Bulhar	...	...	...	...	...	...	...	...	9,978	9,978
Revenue from Zaila	...	...	...	...	...	...	...	...	5,529	5,529
Extraordinary Items	1,388	...	10,000	...	...	...	...	...	40,681	52,069
Miscellaneous	3,868	662	2,039	776	28,967	2,177	2,884	21,596	2,677	65,646
Tolls on Khyber Roads	...	...	...	...	...	...	7,280	...	...	7,280
Upper Burma Receipts	...	...	14,053	...	...	...	...	...	...	14,053
TOTAL RECEIPTS IN INDIA . Rx	31,016	10,602	43,213	4,363	120,789	44,128	21,131	75,092	75,798	426,132
RECEIPTS IN ENGLAND:										
Receipts as in Home Accounts . £										4,417
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.										1,982
TOTAL MISCELLANEOUS RECEIPTS . Rx.										432,531

No. 44B.—ACCOUNT of MISCELLANEOUS CHARGES, for the Year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ALLOWANCES, REWARDS, &c.:										
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations.	25	89	286	32	169	166	179	47	79	1,072
Rewards for Proficiency in Oriental Languages, &c.	130	250	810	250	1,100	36	336	292	1,024	4,228
REMITTANCE CHARGES:										
Charges for Remittance of Treasure	12,414	436	883	293	2,909	3,567	2,364	2,752	2,289	27,907
Loss on Specie Remittances	11	...	...	...	...	...	...	...	...	11
Discount on Supply Bills	28	...	...	...	...	...	...	...	...	28
Loss by Exchange on Local Transactions	2,579	...	...	...	...	...	...	...	1	2,580
BOOKS AND PERIODICALS:										
Subscription to Periodicals, &c.	439	...	...	...	939	296	...	15	1,471	3,160
Cost of Books and Publications	5	...	14	4	575	1,435	346	329	414	3,122
CHARITY:										
Donations for Charitable Purposes	735	176	195	138	16,211	4,362	665	5,319	4,714	26,515
Charges on account of European Vagrants	2	2	...	...	496	364	150	317	830	2,161
MISCELLANEOUS:										
Rewards for Destruction of Wild Animals	91	1,622	748	962	1,644	1,218	1,403	3,803	1,640	13,131
Petty, Provincial, and Local Establishments	1,001	2,151	4,160	4,046	3,594	4,239	4,504	76,719	2,097	102,511
Special Commissions of Enquiry	2,791	...	...	...	1,921	706	77	584	503	6,582
Distribution of Opium Dues to Native States	85	...	...	...	...	...	...	...	...	85
Irrecoverable Temporary Loans, written off	...	...	527	62	...	20	64	...	139	812
Charges for searching for Hidden Treasure	...	...	...	...	68	...	...	...	9	77
Contributions	...	...	...	...	...	...	...	691	594	1,285
Rents, Rates, and Taxes	2,022	4	918	274	2,062	20	...	302	5,008	10,610
Petty Construction and Repairs	52	12	...	...	...	...	...	...	...	64
Extraordinary Items	...	...	...	...	...	...	...	2,190	1,430	3,620
Miscellaneous and Unforeseen Charges	1,457	93	1,095	41	6,478	2,294	1,701	3,696	6,765	23,620
Miscellaneous Refunds	304	294	30	26	979	327	555	505	572	3,592
UPPER BURMA CHARGES	...	...	7,925	...	...	...	...	...	...	7,925
TOTAL CHARGES IN INDIA . Rx.	24,171	5,129	17,591	6,128	33,145	19,050	12,344	97,561	29,579	244,698
CHARGES IN ENGLAND:										
Charges as in Home Accounts . £										25,841
EXCHANGE ON CHARGES IN ENGLAND . Rx.										11,596
TOTAL MISCELLANEOUS CHARGES . Rx.										282,135

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FINANCE AND REVENUE ACCOUNTS, 1889-90.

Section F.—Famine Relief and Insurance.

Expenditure *Rx.* 600,000.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Famine Relief . .	45	Net Charges	108	...	...	68,288
Construction of Protective Railways.	46A	Capital Expenditure	108	...	...	...
Construction of Protective Irrigation Works.	46B	Capital Expenditure	109	...	...	71,457
	46C	Detailed account of Ordinary Capital Expenditure to 31st March 1890 . .	110	946,597	...	...
	46D	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1890	110	4,396,926	...	...
Reduction of Debt .	47	Charges	110	...	...	460,255
				Total .	...	600,000

No. 45.—ACCOUNT of FAMINE RELIEF, for the Year ended 31st March 1890.

	Bengal.	Madras.	Total.
DIRECT CHARGES TO REVENUE.	*Rx.*	*Rx.*	*Rx.*
Salaries, Establishments, and Office Contingencies	1,648	4,387	6,035
Charitable Relief	15,317	35,483	50,800
Relief Works	6,945	1,570	8,515
Irrecoverable Famine Advances written off	...	389	389
Special Public Works Charges	...	2,506	2,506
Miscellaneous	264	1	265
TOTAL	24,174	44,336	68,510
RECEIPTS.			
Miscellaneous	...	222	222
NET FAMINE CHARGES IN INDIA	24,174	44,114	68,288

No. 46A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS, for the Year ended 31st March 1890.

	Outlay during 1889-90.	Outlay to end of 1889-90.
EXPENDITURE ON PROTECTIVE RAILWAYS.		
INDIA—GENERAL AND POLITICAL.	*Rx.*	*Rx.*
Capital Outlay	*Nil*	2,933,979

NOTE.—Detail by railways of this sum cannot be given, as the grant for railways from this source has not been allotted to individual lines. Details of construction expenditure on lines are exhibited in Account No. 70, page 188, in which this expenditure is incorporated and deducted at foot.

No. 46B.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of the year 1889-90.

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of year.								
	Works.	Establishment.	Tools and Plant.	Suspense.	Deduct— Less Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years, but charged to work in current year, in excess of payments on the same account.	Net Total	Works.	Maintenance.	Establishment.	Tools and Plant.	Suspense.	Loss by Exchange.	Total.	Less Receipts on Capital Account.	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal.																
Orissa Coast Canal (a)	...	...	—	...	...	...	...	70,069	...	16,112	419	...	...	86,600	...	86,600
N. W. P. and Oudh.																
Betwa Canal	1,860	413	—6	377	11	...	2,633	299,820	...	84,982	9,448	1,801	21	396,072	862	395,210
Punjab.																
Swat River Canal	5,196	1,195	5	170	...	...	6,566	266,136	...	67,330	10,236	1,351	...	345,053	559	344,494
Madras.																
Buckingham Canal	15,724	3,408	164	...	...	...	19,296	554,976	...	133,280	14,251	...	...	702,507	8	702,499
Rushikulya Canal	25,039	5,597	874	...	89	...	31,421	106,095	...	20,340	11,293	...	341	138,069	99	137,970
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	610	...	8,086	336	...	...	9,032	...	9,032
Surveys	...	...	...	...	...	...	...									
	40,763	9,005	1,038	...	89	...	50,717	661,681	...	161,706	25,880	...	341	849,608	107	849,501
Bombay.																
Nira Canal	22,011	6,413	2,003	...	53	...	30,374	365,145	...	84,493	13,085	...	...	462,723	747	461,976
Mushwad Tank	381	65	—4	...	...	...	442	156,548	...	33,977	6,412	...	...	196,937	147	196,790
Gokak Canal, 1st Section, and Storage Works	20,214	4,084	985	...	8	...	25,275	52,695	...	11,112	1,576	...	...	65,383	13	65,370
Chankapur Tank	21	6	...	..	3	...	24	3,738	...	1,752	726	...	...	6,216	11	6,205
Maladevi Tank	...	...	—	...	3	...	—3	2,097	...	1,160	145	...	...	3,402	4	3,398
	42,627	10,568	2,984	...	67	...	56,112	580,223	...	132,494	21,944	...	...	734,661	922	733,739
Total	90,446	21,181	4,021	547	167	...	116,028	1,877,929	...	462,624	67,927	3,152	362	2,411,994	2,450	2,409,544
Deduct—Outlay incurred from Ordinary Minor Works, Capital	35,938	7,492	1,149	...	8	...	44,571	701,082	...	211,410	30,963	3,535	...	946,990	393	(b)946,597
Net Total — India	54,508	13,689	2,872	547	159	...	71,457	1,176,847	...	251,214	36,964	—383	362	1,465,004	2,057	1,462,915
Net Total — England	...	...	...	...	...	...	...									26
Net Total — Exchange	...	...	...	...	...	...	...									6

(a) Construction of this canal is being carried out from Ordinary Provincial Funds, the expenditure recorded here is a Grant-in-Aid sanctioned by the Imperial Government from the Productive Grant.
(b) Details of this sum by Provinces and Canals are given overleaf.

No. 46C.—DETAILED ACCOUNT of ORDINARY CAPITAL EXPENDITURE on IRRIGATION WORKS to 31st March 1890, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N. W. P. and Oudh.							
Betwa Canal	2,153	15,106	644	...	17,903	...	17,903
Punjab.							
Swat River	96,685	28,877	4,933	3,535	134,030	*162*	133,868
Madras.							
Buckingham Canal	489,508	132,213	14,175	...	635,896	*8*	635,888
Bombay.							
Chankapur Tank	1,681	1,240	511	...	3,432	...	3,432
Nira Canal	53,450	21,361	6,192	...	81,003	*127*	80,876
Mushwad Tank	29,467	5,423	2,880	...	37,770	*83*	37,687
Gokak Canal (First Section) and Storage Works	27,753	6,252	1,618	...	35,623	*13*	35,610
Maladevi Tank	385	938	10	...	1,333	...	1,333
	112,736	35,214	11,211	...	159,161	*223*	158,938
GRAND TOTAL	701,082	211,410	30,963	3,535	946,990	*393*	946,597

No. 46D.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.			IRRIGATION.				TOTAL.			
	In India.	In England.	TOTAL.	In India.	In England.	Exchange.	TOTAL.	In India.	In England.	Exchange.	TOTAL.
For 1881-82	682,403	...	682,403	135,449	...	...	135,449	817,852	...	...	817,852
„ 1882-83	—133,129	...	—133,129	263,443	...	...	263,443	130,314	...	...	130,314
„ 1883-84	649,248	...	649,248	283,191	26	6	283,223	932,439	26	6	932,471
„ 1884-85	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	...	1,199,503
„ 1885-86	589,000	...	589,000	186,807	...	...	186,807	775,807	...	...	775,807
„ 1886-87	200,000	...	200,000	107,979	...	...	107,979	307,979	...	...	307,979
„ 1887-88	...	...	...	91,006	...	...	91,006	91,006	...	...	91,006
„ 1888-89	...	...	...	70,537	...	...	70,537	70,537	...	...	70,537
„ 1889-90	...	...	...	71,457	...	...	71,457	71,457	...	...	71,457
TOTAL	2,933,979	...	2,933,979	1,462,915	26	6	1,462,947	4,396,894	26	6	4,396,926

No. 47.—ACCOUNT of REDUCTION of DEBT for INSURANCE against FAMINE for the Year ended 31st March 1890.

	Rx.
INDIA, GENERAL.	
Amount transfered from Revenue for Reduction of Debt	460,255

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FINANCE AND REVENUE ACCOUNTS, 1889-90.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Expenditure *Rx.* 4,974.

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	48	Capital Expenditure . . .	112	...	...	4,974
			Total .		...	4,974

No. 48.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of the Year 1889-90.

PROVINCES AND RAILWAYS.	DURING THE YEAR 1889-90.	TO CLOSE OF PREVIOUS YEAR.	TOTAL TO END OF 1889-90.	REMARKS.
	Rx.	*Rx.*	*Rx.*	
PROVINCIAL.				Details of construction expenditure on lines are exhibited in Account No. 70, pages 188 and 189, in which the expenditure is incorporated and deducted at foot.
Assam.				
Jorhat	1,134	72,574	73,708	
Cherra-Companygunge	822	76,155	76,977	
Bengal.				
Kaunia-Dhurla	24	95,148	95,172	
N. W. Provinces and Oudh.				
Lucknow-Sitapur-Seramau	2,994	389,371	392,365	
TOTAL	4,974	633,248	638,222	

SUMMARY of EXPENDITURE during the Year.

	India.	Assam.	Bengal.	N. W. Provinces and Oudh.	Punjab.	Madras.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India	...	1,956	24	2,994	...	...	4,974
England	...	...	...	...	...	...	...
Exchange	...	...	...	...	...	...	...
TOTAL	...	1,956	24	2,994	...	...	4,974

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1889-90.

Section H.—Railway Revenue Account.

Revenue *Rx.* 16,605,601. Expenditure *Rx.* 18,458,202.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
State Railways . .	49	Gross Earnings and Working Expenses .	114	...	13,387,864	6,864,439*
	50	Interest on Debt	116	...	...	3,993,150
		" " India	116	2,745,053	...	
		" " England, E. I. Railway .	118	461,612	...	
		" " " E. B. Railway .	118	50,428	...	
		" " North-Western (S. P. & D. Railway) . . .	119	244,463	...	
		" " Oude and Rohilkund Railway	119	491,594	...	
		Annuities in purchase of Railways . .	118 & 119	...	...	2,445,170
	50 A	East Indian	118	1,686,194	...	...
	50 B	Eastern Bengal	118	175,016	...	...
	50 C	North-Western (Scinde, Punjab and Delhi)	119	583,960	...	...
	51	Interest on Capital deposited by Companies .	119	...	...	992,934
	52	Interest on Advances to Companies . .	119	...	...	76,091
Guaranteed Companies	50	Net Traffic Receipts	116	...	3,168,634	...
	50	Surplus Profits, Land and Supervision .	116	...	...	472,885
	50	Interest	116	...		3,395,279
	53	Detailed Account of Charges for Land and Supervision	120	30,952	...	...
	54	Total amount advanced for Guaranteed Interest	121	...	...	...
Subsidized Companies	55	Repayment of Advances of Interest . .	121	...	49,103	
	55A	Land and Subsidy	121	...	...	69,130
Miscellaneous Railway Expenditure . .	56	Miscellaneous Charges and Surveys . .	122	...	...	149,124
				Total. .	16,605,601	18,458,202

* Includes Rx. 247,700 on account of payment of Surplus Profits and Provident Fund of the East Indian, Rajputana-Malwa, Bengal Central, and Southern Mahratta and Mysore Railways.

No. 49.—DETAILED ACCOUNT showing the REVENUE EARNINGS and WORKING

Provinces and Railways.	No. of Items.	Capital Outlay to 31st March 1890.	Gross Earnings. Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	Total.
		Rx.	Rx.	Rx.	Rx.	Rx.
Guaranteed Railways.						
Great Indian Peninsula	1	27,483,421	871,953	2,790,647	39,390	3,701,990
Bombay, Baroda and Central India	2	9,520,283	426,417	858,885	22,783	1,308,085
Madras	3	11,681,783	369,486	528,508	44,448	942,442
South Indian	4	4,963,752	306,964	260,700	14,386	582,050
Total			1,974,820	4,438,740	121,007	6,534,567
State Railways.						
India—General.						
East Indian Railway	5	(a)32,937,123	1,466,054	2,960,338	47,638	*4,474,030
Rajputana-Malwa System, including Rewari-Ferozepore and Holkar	6	13,027,963	589,065	1,324,785	24,373	1,938,223
Bhopal	7	131,057	...	...	7,916	7,916
Sindia	8	...	3,592	3,402	114	7,108
			2,058,711	4,288,525	80,041	*6,427,277
Central Provinces.						
Bengal-Nagpur Railway	9	(d) 7,416,289	37,965	148,643	31,549	218,157
Wardha Coal	10	705,202	4,400	17,716	60,071	82,187
Umaria Colliery	11	87,386	...	...	26,408	26,408
			42,365	166,359	118,028	326,752
Burma.						
Burma	12	3,018,624	198,347	141,257	8,735	348,339
Tounghoo-Mandalay	13	2,107,694	117,231	42,997	1,220	161,448
			315,578	184,254	9,955	509,787
Assam.						
Jorhat	14	73,708	1,042	4,847	157	6,046
Cherra-Companygunj	15	76,977	185	1,025	25	1,235
			1,227	5,872	182	7,281
Bengal.						
Eastern Bengal	16	(b) 9,650,427	364,054	675,791	105,882	1,145,7[illegible]
Bengal Central Railway †	17	(d) 951,951	51,046	21,143	802	72[illegible]
Patna-Gya	18	434,140	37,543	14,124	484	[illegible]
Tirhoot	19	2,117,071	87,375	109,744	14,063	[illegible]
Nalhati	20	33,886	6,287	3,576	581	[illegible]
			546,305	824,378	121,812	1,49[illegible]
North-Western Provinces and Oude.						
Oude and Rohilkund	21	10,338,408	351,229	400,933	32,584	784,[illegible]
Indian Midland Railway	22	(d) 7,974,012	130,776	163,777	20,177	314,7[illegible]
Lucknow-Sitapur-Seramau	23	392,365	16,656	15,152	80	31,8[illegible]
Bareilly-Pilibhit	24	153,400	4,297	5,992	696	10,98[illegible]
			502,958	585,854	53,537	1,142,349
Punjab.						
North-Western	25	(c)38,352,371	885,279	1,963,103	57,034	2,905,416
Amritsar-Pathankot	26	561,333	...	...	10,154	(e)10,154
			885,279	1,963,103	67,188	2,915,570
Madras.						
Mysore Railway	27	(d)1,444,793	47,224	51,572	2,360	101,156
Villupuram-Guntakul (Nellore Branch)	28	631,050	19,027	6,126	301	25,454
Bezvada Extension	29	136,298	2,030	5,491	146	7,667
			68,281	63,189	2,807	134,277
Bombay.						
Dhond and Manmad	30	1,098,997	...	...	24,943	(e)24,943
Southern Mahratta	31	(d)7,593,552	174,643	229,142	3,348	407,133
			174,643	229,142	28,291	432,076
Total State Railways, including the East Indian and Eastern Bengal			4,595,347	8,310,676	481,841	13,387,864

* Includes £230 on account of Rent of premises in England occupied by the East Indian Railway Company, and Rx. 103, Exchange thereon

† Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

(a) The actual Capital cost of the East Indian Railway is as follows:

	Rx.
By Company before purchase	30,650,000
" Government before purchase	264,527
" Government after purchase	2,022,596
	32,937,123

This excludes the premiums in the commuted value of Capital Stock, or the premium issued in excess in the discharge of debenture stock or purchase of annuities.

(c) The actual cost of the North-Western Railway is as follows:

	Rx.
By Company before purchase on S. P. & D. Ry.	11,075,320
" Government before purchase do.	287,047
" Government before and after purchase on the combined undertaking	26,990,004
	38,352,371

This excludes the premiums on commuted value of Capital Stock, or the premium issued in excess for purchase of annuities.

(d) Rupee figures.

(e) Net Receipts.

EXPENSES of RAILWAYS in INDIA during the year 1889-90.

Working Expenses.						Net Receipts.	Percentage on Capital Outlay.	No. of Items.
Maintenance of Way and Works.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges and Miscellaneous.	Total.			
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
477,986	722,391	201,380	272,734	218,331	1,892,822	1,809,168	6·58	1
160,460	199,103	59,288	78,192	62,167	559,210	748,875	7·87	2
154,669	177,054	65,523	80,770	58,560	536,576	405,866	3·47	3
135,309	124,495	30,310	47,643	39,568	377,325	204,725	4·12	4
928,424	1,223,043	356,501	479,339	378,626	3,365,933	3,168,634		
515,753	365,738	120,838	293,425	244,111	1,539,865	2,934,165	8·91	5
175,677	377,960	110,280	139,941	126,348	930,206	1,008,017	7·73	6
...	...	...	...	8,458	8,458	—*542*	—·*41*	7
855	563	175	449	1,330	3,372	3,736	...	8
692,285	744,261	231,293	433,815	380,247	2,481,901	3,945,376		
45,330	44,282	6,453	24,864	26,247	147,176	70,981	·95	9
4,620	4,809	2,627	2,542	42,745	57,343	24,844	3·52	10
...	...	...	...	22,419	22,419	3,980	4·56	11
49,950	49,091	9,080	27,406	91,411	226,938	99,814		
65,333	61,475	13,157	37,835	26,956	204,756	143,583	4·76	12
50,743	31,314	6,702	19,272	12,670	120,701	40,747	1·93	13
116,076	92,789	19,859	57,107	39,626	325,457	184,330		
1,780	1,633	441	1,507	870	6,231	—*185*	—·*25*	14
635	849	202	594	392	2,672	—*1,437*	—*1·87*	15
2,415	2,482	643	2,101	1,262	8,903	—*1,622*		
123,078	117,420	31,796	113,799	124,224	510,317	635,410	6·58	16
8,456	10,540	2,862	10,133	11,087	43,078	29,913	3·14	17
6,412	4,284	1,442	3,469	9,788	25,395	26,756	6·16	18
16,063	21,224	6,256	19,765	27,245	90,553	120,629	5·69	19
3,198	986	606	1,420	1,384	7,594	2,850	8·41	20
157,207	154,454	42,962	148,586	173,728	676,937	815,558		
101,340	99,129	28,072	69,390	46,004	343,935	440,811	4·26	21
76,790	70,776	14,839	32,780	38,901	234,086	80,644	1·01	22
4,325	...	...	...	16,940	21,265	10,623	2·71	23
1,438	1,400	284	1,593	2,585	7,300	3,685	2·40	24
183,893	171,305	43,195	103,763	104,430	606,586	535,763		
632,127	626,434	204,891	221,276	171,507	1,856,235	1,049,181	2·74	25
...	...	...	...	...	...	10,154	1·81	26
632,127	626,434	204,891	221,276	171,507	1,856,235	1,059,335		
29,173	21,616	3,980	11,815	17,091	83,675	17,481	1·21	27
5,108	5,500	1,373	2,137	4,251	18,369	7,085	1·12	28
2,623	1,141	303	681	1,334	6,082	1,585	1·16	29
36,904	28,257	5,656	14,633	22,676	108,126	26,151		
...	...	...	...	...	...	24,943	2·27	30
115,795	93,955	14,851	50,634	50,421	325,656	81,477	1·07	31
115,795	93,955	14,851	50,634	50,421	325,656	106,420		
1,986,652	1,963,028	572,430	1,059,321	1,035,308	6,616,739	6,771,125		

(*b*) The actual Capital cost of the Eastern Bengal Railway is as follows:

	Rx.
By Company before purchase	3,279,138
" Government before purchase	42,448
" Government after purchase	1,010,668
" Capital outlay, Calcutta and South-Eastern Railway	936,475
" " " Porada Section, Northern Bengal Ry.	156,000
" " " Northern Bengal	2,309,716
" " " Dacca	665,793
" " " Kaunia-Dharla	95,172
" " " Assam-Behar Section	1,155,017
	9,650,427

This excludes the premiums on the commuted value of Capital Stock, or the premium issued in excess in the discharge of debenture stock or purchase of annuities.

No. 50.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES of the

Provinces and Railways.	No. of Items.	Credited under Revenue Heads. Net Receipts.	Gross Earnings.	Charged. Working Expenses.	Interest and India.
		Rx.	Rx.	Rx.	Rx.
Guaranteed Railways.					
Great Indian Peninsula	1	1,809,168	3,701,990	1,892,822	4,662
Bombay, Baroda and Central India	2	748,875	1,308,085	559,210	3,190
Madras	3	405,866	942,442	536,576	18
South Indian	4	204,725	582,050	377,325	1,598
		3,168,634	6,534,567	3,365,933	9,408
State Railways.					
India—General.					
East Indian	5	2,934,165	4,474,030	1,539,865	233,108
Rajputana-Malwa System	6	1,008,017	1,938,223	930,206	525,739
Bhopal	7	—542	7,916	8,458	5,242
Store-keeper for State Railways	8	...	...	...	1,300
Expenditure in England for Stores purchased and remaining unappropriated	9	...	...	...	2,889
Sindia	10	3,736	7,108	3,372	...
		3,945,376	6,427,277	2,481,901	768,278
Central Provinces.					
Nagpur-Chattisgarh Depreciation Account	11	...	...	...	2,632
Bengal-Nagpur	12	70,981	218,157	147,176	19,415
Wardha Coal	13	24,844	82,187	57,343	28,271
Umaria Colliery	14	3,989	26,408	22,419	3,406
Bilaspur-Etawah	15	...	...	...	301
		99,814	326,752	226,938	(a)54,025
Burma.					
Mu Valley	16	...	...	...	3,213
Burma	17	143,583	348,339	204,756	119,896
Tounghoo-Mandalay	18	40,747	161,448	120,701	82,944
		184,330	509,787	325,457	206,053
Assam.					
Jorhat	19	—185	6,046	6,231	2,926
Cherra-Companygunj	20	—1,437	1,235	2,672	3,062
		—1,622	7,281	8,903	5,988
Bengal.					
Eastern Bengal	21	635,410	1,145,727	510,317	(c)281,760
Bengal Central *	22	29,913	72,991	43,078	...
Patna-Gya	23	26,756	52,151	25,395	17,336
Tirhoot	24	120,629	211,182	90,553	84,410
" Durbhunga-Bairagnia Branch	25	...	...	...	2,330
Nalhati	26	2,850	10,444	7,594	1,380
Ranaghat-Bhagwangola	27	...	...	...	1,210
		815,558	1,492,495	676,937	388,426
North-Western Provinces and Oude.					
Oude and Rohilkund	28	440,811	784,746	343,935	—675
Indian Midland	29	80,644	314,730	234,086	2,050
Lucknow-Sitapur-Seramau	30	10,623	31,888	21,265	15,635
Bareilly-Pilibhit	31	3,685	10,985	7,300	6,110
Dildarnagar-Ghazipur	32	...	...	...	1,412
		535,763	1,142,349	606,586	(a)24,532
Punjab.					
North-Western System	33	1,049,181	2,905,416	1,856,235	(d)1,082,295
" " Mianwali-Mari Branch	34	...	...	...	407
Amritsar-Pathankot	35	10,154	10,154	...	22,431
Sind-Pishin, Chaman Extension, construction	36	...	...	...	38,790
" " Petroleum Works	37	...	...	...	512
Frontier Railway Reserve Material	38	...	...	...	10,385
		1,059,335	2,915,570	1,856,235	1,154,820
Madras.					
Mysore	39	17,481	101,156	83,675	(b) ...
Bellary-Kistna	40	...	...	...	66,206
Hindupur Extension Survey	41	...	...	...	115
Villupuram-Guntakul	42	...	...	...	20,298
" " Nellore Branch	43	7,085	25,454	18,369	25,355
Bezvada Extension	44	1,585	7,067	6,082	5,374
Vizagapatam-Raipore	45	...	...	...	980
Kistna Bridge	46	...	...	...	22
		26,151	134,277	108,126	118,350
Bombay.					
Dhond and Manmad	47	24,943	24,943	...	43,938
Southern Mahratta	48	...	...	...	2,108
Southern Mahratta (Subsidized)	49	81,477	407,133	325,656	...
		106,420	432,076	325,656	46,046
Total State Railways, including the East Indian and Eastern Bengal		6,771,125	13,387,864	6,616,739	(f) 2,766,518

* Although for convenience classified among the State Railways this line is the property of the Bengal Central Railway Company.

(d) Consists of interest charges of the—

	Rx.
North-Western Railway	785,976
Sind-Pishin, Main Line	192,354
Sind-Sagar, Western Section	85,037
Chenab Bridge (Ramuwalla)	12,068
Bolan High Level Line	6,132
Jammu-Kashmir, British Section	728
	1,082,295

(a) Includes Interest of the Bengal-Nagpore, Bengal Central, Southern

(b) Interest charges for the Mysore Railway are included in the amount

(c) Consists of interest charges of the —

	Rx.
Eastern Bengal	115,561
Northern Bengal	92,156
Dacca	26,493
Kaunia-Dharla	3,806
Assam-Behar Section	43,744
	281,760

GOVERNMENT in respect of RAILWAYS during the year 1889-90.

UNDER EXPENDITURE HEADS.						NET LOSS OR GAIN TO GOVERNMENT.		
Annuities.		Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	Gain.	Loss.	No. of Items.
England.	Exchange.							
£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1,185,267	531,888	284,395	1,661	16,437	3,917,132	...	215,142	1
416,257	186,795	157,538	93	5,884	1,328,967	...	20,882	2
522,242	234,356	...	—7	3,737	1,296,922	...	354,480	3
213,292	95,714	...	230	2,917	691,076	...	109,026	4
2,337,058	1,048,753	441,933	1,977	28,975	7,234,097	...	(e) 699,530	
1,482,524	665,282	142,672	...	...	4,063,451	410,579	...	5
...	...	90,661	...	...	1,546,606	391,617	...	6
...	...	...	...	...	13,700	...	5,784	7
...	...	...	...	...	1,300	...	1,300	8
...	...	...	...	...	2,889	...	2,889	9
...	...	...	...	...	3,372	3,736	...	10
1,482,524	665,282	233,333	...	...	5,631,318	795,959	...	
...	...	...	...	...	2,632	...	2,632	11
190,091	85,303	...	...	...	441,985	...	223,828	12
...	...	...	...	...	85,614	...	3,427	13
...	...	...	...	...	25,825	583	...	14
...	...	...	...	...	301	...	301	15
(a) 190,091	(a) 85,303	...	...	...	(a)556,357	...	229,605	
...	...	...	...	...	3,213	...	3,213	16
...	...	...	...	...	324,652	23,687	...	17
...	...	...	...	...	203,645	...	42,197	18
...	...	...	...	...	531,510	...	21,723	
...	..	...	...	...	9,157	...	3,111	19
...	...	...	...	...	5,734	...	4,499	20
...	...	...	...	...	14,891	...	7,610	
155,613	69,831	...	...	...	1,017,521	128,206	...	21
34,674	15,560	2,570	...	...	95,882	...	22,891	22
...	...	...	...	...	42,731	9,420	...	23
...	...	...	...	...	174,963	36,219	...	24
...	...	...	...	...	2,330	...	2,330	25
...	...	...	...	...	8,974	1,470	...	26
...	...	...	...	...	1,210	...	1,210	27
(a)190,287	(a)85,391	2,570	...	...	1,343,611	148,884	...	
339,323	152,271	...	...	...	834,854	...	50,108	28
218,654	98,121	...	...	...	552,911	...	238,181	29
...	...	...	...	...	36,900	...	5,012	30
...	...	...	...	...	13,410	...	2,425	31
...	...	...	...	...	1,412	...	1,412	32
(a)557,977	(a)250,392	...	...	...	1,439,487	...	297,138	
571,820	256,603	...	...	...	3,766,953	...	861,537	33
...	...	...	...	...	407	...	407	34
...	...	...	...	...	22,431	...	12,277	35
...	...	...	...	...	38,790	...	38,790	36
...	...	...	...	...	512	...	512	37
...	...	...	...	...	10,385	...	10,385	38
571,820	256,603	...	...	...	3,839,478	...	923,908	
...	...	6,924	...	...	90,599	10,557	...	39
...	...	...	...	...	66,206	...	66,206	40
...	...	...	...	...	115	...	115	41
...	...	...	...	...	20,298	...	20,298	42
...	...	...	...	...	43,724	...	18,270	43
...	...	...	...	...	11,456	...	3,789	44
...	...	...	...	...	980	...	980	45
...	...	...	...	...	22	...	22	46
...	...	6,924	...	...	233,400	...	99,123	
...	...	...	...	...	43,938	...	18,995	47
...	...	...	...	...	2,108	...	2,108	48
279,660	125,497	4,873	...	...	735,686	...	328,553	49
(a)279,660	(a)125,497	4,873	...	...	781,732	...	349,656	
(g)3,272,359	1,468,468	247,700	...	...	14,371,784	944,843	1,928,703	
						983,920		
					(e) Total loss on, Railways		. 1,683,450	

Mahratta, and Indian Midland Railways shown in Accounts Nos. 51 and 52. for nterest shown against the Southern Mahratta (Subsidized) Railway.

(f) Includes Rx. 21,465 on account of Interest paid in India on Capital deposited by Subsidised Railway Companies.

(g) Shown in Account No. 3 under Railway Revenue Account—

	£
Interest on Debt	861,500
Annuities in purchase of Railways	1,687,780
Interest chargeable against Companies on Advances	52,522
Interest on Capital deposited by Companies . .	670,557
TOTAL .	3,272,359

	Rx.
(e) Net Loss on Guaranteed and State Railways as above .	1,683,450
Add:	
Net Payment on account of Subsidized Railways Account Nos. 55 and 55A.	20,027
Miscellaneous Railway Expenditure Account No. 56	149,124
TOTAL LOSS ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3 . . .	1,852,601

H.—Railway Revenue Account.

No. 50A.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the year 1889-90, of the

EAST INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on East Indian Railway Debenture Stock	...	64,604	28,991	93,595
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of East Indian Railway Annuity	530	...	...	530
Interest on India 3½ per cent. Stock issued in redemption of East Indian Railway Annuity and Debenture Stock	...	246,589	110,657	357,246
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	3,336	10,771
Interest at 4½ per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts to end of last year, *plus* half the outlay of the year	232,578	...	...	232,578
	233,108	318,628	142,984	694,720
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	849,195	381,076	1,230,271
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51	...	51,327	23,033	74,360
Contribution towards management	...	1,374	617	1,991
Interest in lieu of deferred Annuity	...	262,000	117,572	379,572
	...	1,163,896	522,298	1,686,194
TOTAL	233,108	1,482,524	665,282	2,380,914

No. 50B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the year 1889-90, of the

EASTERN BENGAL RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on E. B. Railway Debenture and Debenture Stock	...	13,947	6,259	20,206
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	20,840	9,352	30,192
Interest on India 3 per cent. Stock issued in redemption of Annuity and Debenture Stock	...	21	9	30
Interest at 4 per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts to end of last year, *plus* half the outlay of the year	281,760	...	...	281,760
	281,760	34,808	15,620	332,188
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	116,849	52,436	169,285
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	3,827	1,717	5,544
Contribution towards management	...	129	58	187
	...	120,805	54,211	175,016
TOTAL	281,760	155,613	69,831	507,204

No. 50C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the year 1889-90, of the NORTH-WESTERN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.				
North-Western Railway.	*Rx.*	£	*Rx.*	*Rx.*
Interest on India 3½ per cent. Stock issued in redemption of Scinde, Punjab and Delhi Railway Annuity	...	168,741	75,722	244,463
Interest at 4 per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts, to end of last year, *plus* half the outlay of the year	1,082,295	...	...	1,082,295
	1,082,295	168,741	75,722	1,326,758
ANNUITIES IN PURCHASE.				
Scinde, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	371,353	166,644	537,997
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Sec. 2, as modified by Sec. 25	...	31,409	14,095	45,504
Contribution towards management	...	317	142	459
	...	403,079	180,881	583,960
TOTAL .	1,082,295	571,820	256,603	1,910,718

No. 50D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the year 1889-90, of the OUDE AND ROHILKUND RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on 3½ per cent. Stock issued in redemption of Oude and Rohilkund Railway Debenture Stock	...	—84	—37	—121
Interest on 3 per cent. Stock issued in redemption of Oude and Rohilkund Debentures	...	216,196	97,018	313,214
Discount, Sinking Fund, in redemption of Debt incurred in excess of money raised	...	1,762	790	2,552
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account on half outlay of year	—675	...	...	—675
Railway Debenture Stock and Debentures	...	121,449	54,500	175,949
	—675	339,323	152,271	490,919

No. 51.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by the SUBSIDISED RAILWAY COMPANIES, debited to IMPERIAL FUNDS, during the year 1889-90.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	19,415	171,214	76,832	267,461
Bengal.				
Bengal Central	...	26,661	11,964	38,625
N. W. P. and Oude.				
Indian Midland	2,050	204,096	91,588	297,734
Bombay.				
Southern Mahratta	...	268,586	120,528	389,114
TOTAL .	21,465	670,557	300,912	992,934

No. 52.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL FUNDS, during the year 1889-90.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	...	18,877	8,471	27,348
Bengal.				
Bengal Central	...	8,013	3,596	11,609
N.-W. P. and Oude.				
Indian Midland	...	14,558	6,533	21,091
Bombay.				
Southern Mahratta	...	11,074	4,969	16,043
TOTAL .	...	52,522	23,569	76,091

No. 53.—DETAILED ACCOUNT of the CHARGES for LAND and SUPERVISION of WORKS of GUARANTEED ENTERPRISE, for the Year 1889-90.

	Amount.	TOTAL.
LAND.		
COMPENSATION FOR LAND TAKEN UP FOR THE FOLLOWING RAILWAYS:—	*Rs.*	*Rs.*
Central Provinces:		
Great Indian Peninsula Railway	14	14
Madras—		
Madras Railway	67	
South Indian Railway	1,232	1,299
Bombay—		
Great Indian Peninsula Railway	1,692	
Bombay, Baroda and Central India Railway	93	1,785
		3,098
Deduct—Sale-proceeds of Land, the original cost of which was treated as a charge under Compensation for Land for Guaranteed Railways:		
Madras—		
Madras Railway	*74*	
South Indian Railway	*1,002*	*1,076*
Bombay—		
Great Indian Peninsula Railway	*45*	*45*
		1,121
TOTAL LAND		1,977
ESTABLISHMENT.		
Director General of Railways, Secretary to Government and Consulting Engineers for Railways and their Establishments, Salaries, Travelling Allowances and Contingencies:		
India	13,937	
Central Provinces	5,569	
North-Western Provinces and Oude	6,444	
Bengal	9,806	
Madras	8,670	
Bombay	11,726	56,152
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies:	...	
Central Provinces	2,680	
Bengal	2,638	
Madras	4,512	
Bombay	9,989	19,819
		75,971
Deduct—Amount of Supervision and Control Establishment for the Year 1889-90 written back, charged to the account of:		
East Indian Railway	*10,000*	
Rajputana-Malwa	*11,289*	
Cawnpore-Achnera	*2,047*	
Bengal-Nagpore	*6,612*	
Bengal-Central	*1,002*	
Indian Midland	*5,337*	
Mysore	*2,367*	
Bellary-Kistna	*1,492*	
Southern-Mahratta	*6,850*	*46,996*
TOTAL ESTABLISHMENT		28,975
GRAND TOTAL		30,952

No. 54.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAYS and other COMPANIES to 31st March 1890, the NET REVENUE of the several COMPANIES to the 31st of December 1889, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to Eaccount at the contract rates of Exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1890.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1889, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda and Central India Railway	10,463,146	68,647	10,531,793	8,195,270	2,336,523
Great Indian Peninsula Railway	29,886,678	448,664	30,335,342	25,726,702	4,608,640
Madras Railway	14,421,596	1,269	14,422,865	6,690,440	7,732,425
South Indian Railway	4,274,353	9,936	4,284,289	2,260,587	2,023,702
TOTAL	59,045,773	528,516	59,574,289	42,872,999	16,701,290

No. 55.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDISED RAILWAYS (REPAYMENT OF ADVANCES OF INTEREST), credited to IMPERIAL FUNDS, during the year.

IN INDIA—		
Madras—		
Recovery of NET LOSS on the Mysore Railway, after paying interest borne by H. H. the Maharaja of Mysore:		
Mysore Railway	*Rx.*	49,012
IN ENGLAND—		
Rohilkund-Kumaon Railway	£	63
EXCHANGE ON RECEIPTS IN ENGLAND	*Rx.*	28
TOTAL RECEIPTS *Rx.*		49,103

No. 55A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDISED RAILWAYS (LAND AND SUBSIDY), debited to IMPERIAL and PROVINCIAL FUNDS, during the year.

IN INDIA.	IMPERIAL.	PROVINCIAL.	TOTAL.
Bengal.			
Land:			
Compensation for land taken up by—	*Rx.*	*Rx.*	*Rx.*
Bengal and North-Western	16,073	...	
Tarkessur	...	107	
	16,073	107	16,180
Punjab.			
Delhi-Umballa Kalka Railway	38,484	...	38,484
N. W. Provinces and Oude.			
Subsidy to Rohilkund-Kumaon Railway Company	...	4,000	4,000
Assam.			
Subsidy to the Assam Railway and Trading Company	...	10,000	
Share of joint audit charges of the Assam Railway and Trading Company	...	466	10,466
TOTAL	54,557	14,573	69,130

No. 56.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, during the year 1889-90.

MISCELLANEOUS CHARGES AND RAILWAY SURVEYS.	Rx.	Rx.	Rx.
IMPERIAL.			
India—General.			
Surplus Establishment and Miscellaneous Charges	15,719		
Director General's Establishment	13,937		
Port Store-keeper's and Stock Verifier's Establishment	2,737		
Bikaneer Desert Railway Survey	4,960		
		37,353	
Burma.			
Mu Valley	11,928		
		11,928	
Bengal.			
Western Bengal Survey	7,882		
Benares-Puri Survey	—64		
Mogul Serai-Howrah Survey	15,957		
		23,775	
Punjab.			
Peshawar-Dhakka	1,132		
Bunnoo Railway Survey	—12		
Hyderabad-Umarkot Survey	2,934		
Frontier Survey	2,828		
Abt Material and Engine Suspense Account	42,410		
		49,292	
Madras.			
East Coast Survey	1,550		
		1,550	
Bombay.			
Anand Petlad Survey	3,627		
Aden Survey	1		
Mehsana-Viramgam Survey	1,705	5,333	
TOTAL IMPERIAL			129,231
PROVINCIAL.			
Bengal.			
Share of Secretariat Establishment	6,945		
Western Bengal Survey	1,219		
Sakri-Joynugger Survey	87		
		8,251	
Punjab.			
Bhatinda-Bhawalpur Survey	853		
Patiala-Bhatinda Railway, Bhatinda Extension	813		
		1,666	
Madras.			
East Coast Survey	9,976		
		9,976	
TOTAL PROVINCIAL			19,893
GRAND TOTAL . Rx.			149,124

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1889-90.

Section J.—Irrigation.

Revenue *Rx.* 1,991,078 Expenditure *Rx.* 2,652,707.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
					Rx.	*Rx.*
Major Works . .	56	Direct receipts	124	...	1,132,584	...
	...	Portion of Land Revenue due to Irrigation. (See Account No. 13A)	27	...	689,766	...
	57	Working Expenses (Abstract Account) .	125	...	...	727,558
	57A	" " (Detailed Account) .	126	727,558	...	...
	58	Statement of Financial Results . . .	128	...	...	...
		Interest on Debt. (See Account No. 58) .	128	...	...	1,060,683
Minor Works and Navigation . .	59	Gross Receipts	130	...	168,728	...
	60	Expenditure (Abstract Account) . .	135	...	...	864,466
	60A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	138	114,429	...	...
	60B	Detailed Account of Expenditure against Revenue Account from Imperial and Provincial Funds	142	194,431	...	...
				TOTAL .	1,991,078	2,652,707

No. 56.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1889-90.

	Direct Receipts during the year.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial.												
Punjab.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Swat River Canal	24,669	...	1	...	8	1	186	...	51	3	22	24,941
Bári Doáb Canal	127,820	...	1,801	...	2,177	993	6,365	...	140	226	141	139,663
Chenab Canal	7,625	...	2	...	...	1	...	...	70	11	2	7,711
Lower Sohag and Para Canal	10,215	...	8	...	...	12	...	...	18	5	32	10,290
Western Jumna Canal	78,832	22,922	565	174	1,736	318	1,618	6,367	162	211	211	113,116
Sidhnai Canal	22,340	...	7	...	...	1	...	...	31	28	4	22,411
Sirhind Canal	125,525	...	753	...	1,068	1,308	6,609	1,369	393	102	207	137,334
	397,026	(a) 22,922	3,137	174	4,989	2,634	14,778	7,736	865	586	619	455,466
Deduct—Share of Revenue of Sirhind Canal due to Native States	...	...	2	...	466	426	1,808	438	183	1	93	3,417
TOTAL	397,026	(a) 22,922	3,135	174	4,523	2,208	12,970	7,298	682	585	526	452,049
Madras.												
Godávári Delta Project	...	...	...	...	385	828	...	9,425	46	3	805	11,492
Kistna Delta Project	...	...	...	136	333	684	...	2,873	86	4	386	4,502
Pennér Anicut Project	...	...	...	...	...	51	...	...	...	...	...	51
Cauvery Delta Project	...	...	...	...	364	349	...	...	6	5	12	736
Sriváikuntham Anicut Project	...	...	...	63	...	37	...	...	15	...	...	115
Kurnool Canal	6,376	...	...	700	...	211	...	136	76	...	96	7,595
Sangam Anicut System	...	...	...	...	...	91	...	...	...	...	...	91
Burur Tank	...	...	...	...	...	...	...	...	6	...	4	10
TOTAL	6,376	...	...	899	1,082	2,251	...	12,434	235	12	1,303	24,592
Bombay.												
Desert Canal	5,177	...	...	...	...	...	...	...	4	...	12	5,193
Unharwáh Canal	...	...	...	...	...	...	...	...	...	...	3	3
Begari Canal	4,365	...	...	...	10	...	...	...	...	...	29	4,404
Eastern Nara Works	183	...	...	...	166	...	...	...	...	...	1,404	1,753
Nira Canal	2,557	...	...	...	52	...	...	...	32	...	115	2,756
Mhasvad Tank	1,640	...	1	...	7	...	...	...	9	...	151	1,808
Hathmati Canal	472	...	...	...	47	...	...	...	...	...	1	520
Lower Panjhra River Works	875	...	1	...	27	...	...	...	2	...	28	933
Kadva River Works	942	...	...	...	29	...	...	...	1	...	2	974
Pravara River Works—Lakh Canal	189	...	...	...	16	...	...	...	...	...	...	205
Mutha Storage Lake and Canal	10,821	...	279	8,638	139	...	360	...	21	...	367	20,625
Ekruk Tank	812	...	57	266	517	...	...	...	...	...	22	1,674
Krishna Canal	2,574	...	...	22	248	...	...	...	7	...	1	2,852
TOTAL	30,607	...	338	8,926	1,258	...	360	...	76	...	2,135	43,700
N. W. Provinces and Oudh.												
Betwa Canal	7,110	...	94	48	240	...	...	...	36	30	27	7,585
TOTAL	7,110	...	94	48	240	...	...	...	36	30	27	7,585
Total Imperial	441,119	22,922	3,567	10,047	7,103	4,459	13,330	19,732	1,029	627	3,991	527,926

Provincial.												
Bengal.												
Orissa Project	19,984	...	24	...	73	57	...	8,924	478	...	882	30,422
Midnapore Canal	11,642	...	...	...	4	30	...	14,536	74	...	1,475	27,761
Tidal Canal	...	...	...	...	6	...	...	4,034	18	...	137	4,195
Sone Project	81,640	...	52	...	28	154	77	5,775	831	3	1,190	89,750
TOTAL	113,266	...	76	...	111	241	77	33,269	1,401	3	3,684	152,128
N. W. Provinces and Oudh.												
Ganges Canal	173,434	13,267	125	40	5,935	...	3,511	999	67	763	1,000	199,141
Lower Ganges Canal	115,068	11,723	230	4	3,268	...	749	638	323	320	986	133,309
Agra Canal	40,729	10,028	179	...	4,297	...	136	1,017	22	99	59	56,566
Eastern Jumna Canal	56,143	1,200	21	...	4,754	...	918	...	17	398	63	63,514
TOTAL	385,374	(a) 36,218	555	44	18,254	...	5,314	2,654	429	1,580	2,108	452,530
Total Provincial	498,640	(a) 36,218	631	44	18,365	241	5,391	35,923	1,830	1,583	5,792	604,658
GRAND TOTAL	939,759	(a) 59,140	4,198	10,091	25,468	4,700	18,721	55,655	2,859	2,210	9,783	1,132,584

(a) Recoveries by the Civil Department.

No. 57.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS, debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1889-90.

	Imperial.					Provincial.			Grand Total.
	N. W. P and Oudh.	Punjab.	Madras.	Bombay.	Total	Bengal.	N. W. P. and Oudh.	Total	
Working Expenses and Maintenance:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Extensions and Improvements	2,725	16,396	13,625	151	32,897	471	39,754	40,225	73,122
Repairs	3,656	96,294	48,101	24,810	172,861	65,428	81,864	147,292	320,153
Establishment	(a) 7,980	104,914	43,517	11,204	167,615	59,717	(c) 106,008	165,725	333,340
Tools and Plant	872	2,495	7,695	468	11,530	8,260	3,019	11,279	22,809
Profit and Loss	...	23	...	...	23	...	...	...	23
Suspense	...	...	...	—45	—45	...	...	...	—45
Revenue Refunded	9	(b) 585	60	39	693	1,680	2,108	3,788	4,481
TOTAL	15,242	220,707	112,998	36,627	385,574	135,556	232,753	368,309	753,883
Deduct—Share of Working Expenses of Sirhind Canal due from Native States, and outlay from Contributions	...	*22,047*	*4,278*	...	*26,325*	...	...	...	*26,325*
GRAND TOTAL . Rx.	15,242	198,660	108,720	36,627	359,249	135,556	232,753	368,309	727,558

(a) Includes *Rx.* 32—charges in Civil Department for collection of owners' rates.
(b) Inclusive of *Rx.* 37 on account of refund of owners' rates.
(c) Includes *Rx.* 1,596 for charges in Civil Department.

No. 57A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1889-90.

	Expenditure during the Year.								Total Expenditure to end of Year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.
Imperial.																
Punjab.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Swat River Canal	297	3,065	5,641	173	...	45	...	9,221	1,298	14,311	18,106	193	...	49	...	33,957
Bári Doab Canal	2,776	25,080	28,306	746	...	62	...	56,970	46,443	592,320	630,939	15,872	108	4,194	...	1,289,876
Western Jumna Canal	1,371	22,264	23,458	412	...	(a) 412	...	47,917	36,782	741,127	694,396	11,754	322	4,928	...	1,489,309
Lower Sohag and Para Canal	48	2,131	3,597	6	...	2	...	5,784	48	7,848	8,443	8	...	2	...	16,349
Sirhind Canal	11,383	33,207	36,796	984	23	58	...	82,451	45,992	138,920	103,368	2,053	23	217	...	290,573
Sidhnai Canal	382	4,026	4,047	81	...	5	...	8,541	1,175	11,138	8,475	275	...	12	...	21,075
Chenab Canal	139	6,521	3,069	93	...	1	...	9,823	139	15,688	7,428	135	...	1	...	23,391
	16,396	96,294	104,914	2,495	23	585	...	220,707	131,877	1,521,352	1,471,155	30,290	453	9,403	...	3,164,530
Deduct—Share of Working Expenses of Sirhind Canal due from Native States	*4,220*	*7,605*	*9,867*	*342*	*8*	*5*	...	*22,047*	*15,186*	*39,547*	*26,543*	*630*	*8*	*49*	...	*81,963*
TOTAL	12,176	88,689	95,047	2,153	15	580	...	198,660	116,691	1,481,805	1,444,612	29,660	445	9,354	...	3,082,567
N. W. Provinces and Oudh.																
Betwa Canal	354	3,656	( )6,543	159	...	9	...	10,721	1,965	12,148	21,864	651	...	35	...	36,663
Lower Ganges Canal	2,371	...	1,437	713	...	...	...	4,521	29,903	...	7,769	1,126	...	...	...	38,798
TOTAL	2,725	3,656	7,980	872	...	9	...	15,242	31,868	12,148	29,633	1,777	...	35	...	75,461
Madras.																
Godávárí Delta System	1,970	21,536	19,091	4,220	...	1	...	46,818	29,354	640,023	369,704	83,914	...	1,203	...	1,124,198
Deduct—Contributions	*21*	...	*5*	...	...	...	...	*26*								
Kistna Delta System	4,822	18,191	14,243	3,081	...	9	...	40,346	17,935	374,033	213,129	44,695	...	1,347	...	651,139
Deduct—Contributions	*3,047*	...	*701*	*46*	...	...	...	*3,794*								
Pennér Anicut System	*—108*	439	854	*—1*	...	1	...	1,185	7,164	41,800	25,930	1,116	...	1	...	76,011
Cauvery Delta System	4,583	*—3,184*	4,371	*—133*	...	14	...	5,651	42,208	437,878	165,875	11,190	...	38	...	657,189*
Deduct—Contributions	*278*	*62*	*78*	*5*	...	...	...	*423*								
Sriváikuntham Anicut System	474	551	857	*—8*	...	...	...	1,874	4,205	26,431	15,140	604	...	26	...	46,406*
Deduct—Contributions	...	*28*	*7*	...	...	...	...	*35*								
Sangam Anicut System	703	2,617	1,490	20	...	...	...	4,830	1,121	10,283	4,938	72	...	...	...	16,414*
Kurnool Canal (c)	1,181	7,718	2,541	516	...	35	...	11,991	19,339	78,274	28,019	3,915	...	257	...	129,804
Burur Tank	...	233	70	...	...	...	...	303	...	324	96	...	...	...	...	420
	13,625	48,101	43,517	7,695	...	60	...	112,998	121,326	1,609,046	822,831	145,506	...	2,872	...	2,701,581
Deduct—Outlay from Contributions	*3,346*	*90*	*791*	*51*	...	...	...	*4,278*	...	...	...	...	...	...	...	...
TOTAL	10,279	48,011	42,726	7,644	...	60	...	108,720	121,326	1,609,046	822,831	145,506	...	2,872	...	2,701,581

Bombay.																
Desert Canal	...	2,993	665	32	...	...	...	3,690	479	26,782	9,243	234	...	...	...	36,738
Unharwáh Canal	...	944	169	9	...	...	...	1,122	...	4,406	1,272	40	...	1	...	5,719
Begari Canal	...	6,288	1,247	48	...	...	...	7,583	3,674	123,721	29,835	607	...	...	...	157,837
Eastern Nará Works	151	4,984	3,124	7	...	...	...	8,266	2,821	135,157	61,950	1,450	...	6	...	201,384
Nira Canal	...	1,598	846	20	...	2	...	2,466	...	6,178	2,712	40	...	3	...	8,933
Mhasvad Tank	...	640	428	9	...	...	...	1,077	...	3,455	1,903	35	...	...	...	5,393
Gokak Canal, First Section	...	...	...	...	...	...	...	...	39	1,052	759	37	...	8	...	1,895
Hathmati Canal	...	426	169	3	...	...	...	598	211	7,012	4,899	26	19	247	...	12,414
Lower Panjhra River Works	...	399	228	10	...	...	...	637	67	5,005	2,195	62	2	176	...	7,507
Kádva River Works	...	290	100	16	...	...	...	406	15	4,503	3,335	110	...	19	...	7,982
Pravara River Works—Lakh Canal	...	276	121	8	...	...	...	405	62	5,780	3,700	107	...	5	...	9,654
Mutha Canals	...	4,181	3,261	281	...	34	—45	7,712	253	55,268	24,802	154	...	228	...	80,705
Ekruk Tank	...	795	405	10	...	...	...	1,210	28	17,403	10,352	185	...	...	...	27,968
Krishna Canal	...	996	441	15	...	3	...	1,455	66	18,604	13,855	188	...	10	...	32,723
TOTAL	151	24,810	11,204	468	...	39	—45	36,627	7,715	414,326	170,812	3,275	21	703	...	596,852
Total Imperial	25,331	165,166	156,957	11,137	15	688	—45	359,249	277,600	3,517,325	2,467,888	180,218	466	12,964	...	6,456,461
Provincial.																
Bengal.																
Orissa Project	...	23,107	18,081	1,972	...	10	...	43,170	164	377,821	185,388	23,403	64	368	...	(*d*) 587,208
Midnapore Canal	...	11,351	5,937	2,761	...	18	...	20,067	4,074	210,331	103,753	32,903	...	130	...	351,191
Tidal Canal	...	1,671	720	181	...	...	...	2,572	475	48,733	17,465	2,628	...	98	...	69,399
Sone Project	471	29,299	34,979	3,346	...	1,652	...	69,747	2,067	383,925	298,436	24,205	...	9,092	...	717,725
TOTAL	471	65,428	59,717	8,260	...	1,680	...	135,556	6,780	1,020,810	605,042	83,139	64	9,688	...	1,725,523
N. W. Provinces and Oudh.																
Ganges Canal	12,702	35,522	45,720	1,692	...	153	...	95,789	102,559	981,648	1,206,057	43,583	4,948	4,081	...	2,342,876
Lower Ganges Canal	19,276	27,776	38,249	688	...	282	...	86,271	83,911	428,516	519,746	8,163	...	1,383	...	1,041,719
Agra Canal	4,021	9,234	10,597	491	...	1,632	...	25,975	24,888	151,035	140,827	4,385	...	4,399	...	325,534
Eastern Jumna Canal	3,755	9,332	11,442	148	...	41	...	24,718	29,291	300,210	409,650	4,222	32	1,825	...	745,230
TOTAL	39,754	81,864	106,008	3,019	...	2,108	...	232,753	240,649	1,861,409	2,276,280	60,353	4,980	11,688	...	4,455,359
Total Provincial	40,225	147,292	165,725	11,279	...	3,788	...	368,309	247,429	2,882,219	2,881,322	143,492	5,044	21,376	...	6,180,882
GRAND TOTAL	65,556	312,458	322,682	22,416	15	4,476	—45	727,558	525,029	6,399,544	5,349,210	323,710	5,510	34,340	...	12,637,343

(*a*) Inclusive of Rx. 37 on account of refund of owner's rate.

* Approximate figures, and subject to revision, as they include direct and indirect charges.
(*b*) Includes Rx. 32—charges in Civil Department for collection of owner's rate.
(*c*) This canal was purchased from the late Madras Irrigation and Canal Company.

(*d*) Excludes Rx. 695, *outlay* in England.

No. 58.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in

PROVINCES AND CANALS.	No. of Items.	(a) Estimated cost of construction, including Exchange but excluding indirect charges.	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES. During 1889-90. (For details, *see* pages 109 and 194.)	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES. To end of 1889-90. (For details, *see* pages 109 and 194.)	REVENUE. Water-rates, &c. (for details, *see* pages 124 and 125).	REVENUE. Irrigation Land Revenue collected in the Civil Department.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal.						
Orissa Project	1	3,139,622	34,901	2,388,629	30,422	...
Midnapore Canal	2	829,601	1,412	828,013	27,761	...
Tidal Canal	3	256,464	4,941	184,490	4,195	...
Sone Project	4	2,788,870	7,195	2,535,664	89,750	...
TOTAL		7,014 557	48,449	5,936,796	152,128	...
N.-W. Provinces and Oudh.						
Ganges Canal	5	2,923,592	7,585	2,669,587	199 141	54,731
Lower Ganges Canal	6	2,773,951	60,318	3,080,936	133,309	20,959
Agra Canal	7	871,752	3,534	845,754	56,566	...
Eastern Jumna Canal	8	344,191	10,550	313,886	63,514	22,153
Betwa Canal	9	425,141	2,633	395,210	7,585	...
TOTAL		7,338,627	84,620	7,305,373	460,115	97,843
Punjab.						
Western Jumna Canal	10	1,078,050	5,854	1,056,613	113,116	4,737
Ditto, Sirsa Branch, British outlay	11	289,269	13,474	13,474	...	...
Ditto, Contributional outlay	12	108,430	5,794	5,794	...	...
Bári Doáb Canal	13	1,579,860	10,787	1,577,572	139,663	42,467
Sirhind Canal, State outlay	14	3,650,410	6,298	2,239,840	133,917	...
Ditto, Contributional outlay	15		—*808*	1,329,157	3,417	...
Lower Sohag and Para Canal	16	72,810	600	64,665	10,290	—*1,993*
Chenab Canal	17	998,500	59,494	366,034	7,711	...
Sidhnai Canal	18	96,238	8,376	81,410	22,411	...
Jhelum Canal	19	1,202,407	845	845	...	...
Swat River Canal	20	354,581	6,566	344,494	24,941	...
TOTAL		9,430,555	117,280	7,079,898	455,466	45,211
Madras.						
Godávári Delta System	21	1,108,933	7,231	1,083,306	11,492	200,371
Kistna Delta System	22	1,391,978	49,524	883,776	4,502	150,618
Pennér Anicut System	23	161,279	1,210	162,367	51	13,954
Cauvery Delta System	24	166,292	—*2*	165,606	736	77,365
Sriváikuntham Weir Project	25	136,152	...	135,103	115	9,824
Sangam Project	26	300,000	4,300	296,088	91	12,000
Kurnool Canal	27	...	—*97*	2,164,167	7,595	...
Barur Tank Project	28	40,000	3,026	37,846	10	243
Periyar Project	29	542,500	74,201	160,593	...	...
Rushikulya Canal	30	260,529	31,421	137,970	...	...
TOTAL		4,107,663	170,814	5,226,822	24,592	464,375
Bombay.						
Desert Canal	31	123,479	259	121,701	5,193	14,569
Bégari Canal	32	162,561	...	162,561	4,404	24,984
Eastern Nara Works	33	527,670	7,421	505,126	1,753	47,798
Hathmati Canal	34	49,470	...	49,093	520	...
Pravara River Works, Lakh Canal	35	37,519	187	35,022	205	...
Kádvá River Works	36	75,006	1,826	68,580	974	60
Krishna Canal	37	72,755	371	79,388	2,852	...
Lower Panjhra River Works, including Mookti Reservoir	38	44,449	502	43,304	933	663
Ekruk Tank	39	122,824	...	122,812	1,674	...
Mutha Storage Lake and Canal	40	605,323	1,327	603,270	20,625	...
Unharwáh Canal	41	34,543	...	33,184	3	4,665
Gokak Canal—First Section	42	40,594	...	40,095	...	...
Mhaswad Tank	43	202,432	442	196,790	1,808	...
Nira Canal	44	487,938	30,374	461,976	2,756	...
Chankapur Tank	45	70,154	24	6,205	...	...
Maladevi Tank	46	91,498	—*3*	3,398	...	...
TOTAL		2,748,215	42,730	2,532,505	43,700	92,739
Stores and Reserve	47	...	...	94	...	...
GRAND TOTAL		...	(*b*)458,907	(*b*)26,746,537	(*b*)1,132,584	700,168

(*a*) The term *indirect charges* refers to Leave Allowances and Capitalization of Abatement of Land Revenue. Interest is charged in a separate column. In the case of old works for which the estimates do not exist, the actual outlay by the British Government is taken as cost of construction. In cases where the charges for establishment and tools and plant were omitted from the estimate, these have been added.

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the respect of those WORKS, and the FINANCIAL RESULTS.

During 1889-90.		Working Expenses, 1889-90 (for details, see pages 126 and 127).	Excluding Interest.				Simple Interest at 4 per cent. on past Capital Outlay, plus half the Outlay of the Year.	Including Interest.				No. of Items.
Less Collection Charges in the Civil Department.	Total Revenue.		Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	
Rx.	Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.			
...	30,422	43,170	...	12,748	...	·53	94,847	...	107,595	...	4·50	1
...	27,761	20,067	7,694	...	·93	...	33,092	...	25,398	...	3·07	2
...	4,195	2,572	1,623	...	·88	...	7,281	...	5,658	...	3·07	3
..	89,750	69,747	20,003	...	·79	...	101,283	...	81,280	...	3·20	4
...	152,128	135,556	16,572	...	·28	...	236,503	...	219,931	...	3·70	
...	253,872	95,789	158,083	...	5·92	...	106,632	51,451	...	1·93	...	5
...	154,268	90,792	63,476	...	2·06	...	122,031	...	58,555	...	1·90	6
...	56,566	25,975	30,591	...	3·62	...	33,760	...	3,169	...	·37	7
...	85,667	24,718	60,949	...	19·42	...	12,344	48,605	...	15·48	...	8
...	7,585	10,721	...	3,136	...	·79	15,756	...	18,892	...	4·77	9
...	557,958	247,995	309,963	...	4·24	...	290,523	19,440	...	·27	...	
...	117,853	47,917	69,936	...	6·62	...	42,147	27,789	...	2·63	...	10
...	...	...	...	...	...	...	269	...	269	...	2·00	11
...	...	...	...	...	...	...	116	...	116	...	2·00	12
...	182,130	56,970	125,160	...	7·93	...	62,887	62,273	...	3·94	...	13
...	133,917	60,404	73,513	...	3·28	...	89,467	...	15,954	...	·71	14
...	3,417	22,047	...	18,630	...	1·40	53,182	...	71,812	...	5·40	15
...	8,297	5,784	2,513	...	3·89	...	2,575	...	62	...	·09	16
...	7,711	9,823	...	2,112	...	·58	13,452	...	15,564	...	4·25	17
...	22,411	8,541	13,870	...	17·04	...	3,089	10,781	...	13·24	...	18
...	...	...	...	...	.	...	17	...	17	...	2·01	19
...	24,941	9,221	15,720	...	4·56	...	13,649	2,071	...	·60	...	20
...	500,677	220,707	279,970	...	3·95	...	280,850	...	880	..	·01	
...	211,863	46,792	165,071	...	15·24	...	43,188	121,883	...	11·25	...	21
...	155,120	36,552	118,568	...	13·42	...	34,361	84,207	...	9·53	...	22
...	14,005	1,185	12,820	...	7·89	...	6,470	6,350	...	3·91	...	23
...	78,101	5,228	72,873	...	44·00	...	6,624	66,249	...	40·00	...	24
...	9,939	1,839	8,100	...	5·99	...	5,404	2,696	...	1·99	...	25
...	12,091	4,830	7,261	...	2·45	...	11,757	...	4,496	...	1·52	26
...	7,595	11,991	...	4,396	...	·20	86,568	...	90,964	...	4·20	27
...	253	303	...	50	...	·13	1,453	...	1,503	...	3·97	28
...	...	...	...	...	...	...	4,940	...	4,940	...	3·07	29
...	...		...	...	...	...	4,891	...	4,891	...	3·54	30
...	488,967	108,720	380,247	...	7·27	...	205,656	174,591	...	3·34	...	
1,449	18,313	3,690	14,623	...	12·01	...	4,863	9,760	...	8·02	...	31
2,486	26,902	7,583	19,319	...	11·88	...	6,502	12,817	...	7·88	...	32
4,890	44,661	8,266	36,395	...	7·20	...	20,057	16,338	...	3·23	...	33
24	496	598	...	102	...	·21	1,964	...	2,066	...	4·21	34
9	196	405	...	209	...	·59	1,397	...	1,606	...	4·58	35
47	987	406	581	...	·85	...	2,707	...	2,126	...	3·10	36
97	2,755	1,455	1,300	...	1·63	...	3,168	...	1,868	...	2·35	37
141	1,455	637	818	...	1·89	...	1,722	...	904	...	2·09	38
57	1,617	1,210	407	...	·33	...	4,912	...	4,505	...	3·67	39
538	20,087	7,712	12,375	...	2·05	...	24,104	..	11,729	...	1·94	40
454	4,214	1,122	3,092	...	9·32	...	1,327	1,765	...	5·32	...	41
...	...	...	...	...	...	...	1,603	...	1,603	...	3·99	42
82	1,726	1,077	649	...	·33	...	7,863	...	7,214	...	3·67	43
128	2,628	2,466	162	...	·03	...	17,872	...	17,710	...	3·83	44
...	...	...	...	...	...	...	248	...	248	...	3·99	45
...	...	...	...	...	...	...	136	...	136	..	4·00	46
10,402	126,037	36,627	89,410	...	3·53		100,445	...	11,035	...	·44	
...	...	...	...	...	...	...	4	...	4	...	4·25	47
	( )	(b)	(b)				(b)	(b)				
10,402	1,822,350	727,558	1,094,792	...	4·09	...	1,060,683	34,109	...	·13		

(b) Exclusive of figures for the Sirhind Canal and Sirsa Branch of the Western Jumna Canal, which concern Native States.

No. 59—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL,, and INCORPORATED LOCAL FUNDS, during the Year 1889-90.

Irrigation and Navigation.	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana.												
Tanks in Todghur Sub-Collectorate	242	...	...	...	...	...	...	...	1	5	6	254
" Ajmere "	311	...	...	...	...	9	...	...	...	20	157	497
" Beawar "	735	...	...	...	...	3	...	...	1	8	146	893
TOTAL	1,288	...	...	...	...	12	...	...	2	33	309	1,644
Biluchistan.												
Shebo Canal	787	...	...	...	...	...	...	...	...	...	...	787
TOTAL	787	...	...	...	...	...	...	...	...	..	...	787
Punjab.												
Upper Sutlej Inundation Canals	1,673	...	1	...	50	261	...	...	18	19	120	2,142
Lower Sutlej and Chenab Inundation Canals	17	...	1	...	1,674	63	...	...	18	61	76	1,910
Indus Inundation Canals	...	...	3	...	169	2,726	...	...	9	54	(a) 5,358	8,319
Shahpur Canal	4,236	...	...	...	40	67	...	...	...	...	...	4,343
TOTAL	5,926	...	5	...	1,933	3,117	...	...	45	134	5,554	16,714
Bombay. Sindh.												
Sukkur Canal	25	...	...	...	...	20	...	...	12	...	126	183
Ghar Canal	221	...	...	...	...	170	...	...	18	...	373	782
Mehrabwah Canal	...	...	...	...	...	...	...	...	...	...	18	18
Alibhur Cutchery Canal	55	...	...	...	...	4	...	...	...	...	...	59
Great Marak Canal	184	...	...	...	...	21	...	...	...	1	7	213
Surfrazwah Canal	188	...	...	...	...	37	...	...	...	...	7	232
Fulaili Canal	2,316	...	...	...	...	177	...	...	...	...	227	2,720
	2,989	...	...	...	...	429	...	...	30	1	758	4,207

Deccan and Gujarat.												
Khari Cut	435	...	...	...	...	29	...	...	...	...	8	472
Hartala Tank	99	...	...	...	...	2	...	...	...	...	81	182
Mhaswa Tank	66	...	...	...	...	10	...	...	1	—	5	82
Jamda Canal	714	...	...	...	...	37	—	...	5	...	...	756
Pravara River Works—Ojhar Canal	782	...	...	...	...	9	...	...	...	...	9	800
Bhatodi Tank	204	...	...	...	...	1	...	...	...	...	32	237
Matoba Tank	821	...	...	...	...	14	...	...	...	...	...	835
Kasurdi Tank	32	...	...	...	...	2	...	...	...	...	10	44
Shirsuphal Tank	323	...	...	...	...	29	...	...	...	...	...	352
Bhadalwadi Tank	323	—	2	...	...	9	...	...	...	...	3	337
Koregaon Tank	21	...	...	...	...	...	...	...	...	...	...	21
Ashti Tank	492	...	1	...	...	40	...	...	7	...	6	546
Rewari Canal	305	...	...	...	...	7	...	...	2	...	...	314
Upper Man River Works	563	...	...	...	...	16	...	...	2	...	1	582
Yerla River Irrigation Works	765	...	...	...	...	62	...	...	...	...	...	827
Chickli Canal	141	...	...	—	...	4	...	...	...	...	...	145
Maini Tank	932	...	...	...	...	24	...	...	4	...	...	960
Muchkundi Tank	2	...	...	...	...	16	...	...	...	...	...	18
Dambal Tank	55	...	...	...	...	52	...	...	...	...	...	107
Medleri Tank	44	...	...	...	...	...	...	...	...	...	...	44
Madag Tank	222	...	...	...	...	16	...	...	...	...	...	238
Asundi Tank	23	...	...	...	...	...	...	...	...	...	...	23
Mavinkop Tank	...	...	...	...	...	...	...	...	...	...	1	1
Parsal Tank	...	...	...	...	...	...	...	...	...	...	2	2
	7,364	...	3	...	...	379	...	...	21	...	158	7,925
TOTAL	10,353	...	3	...	...	808	...	...	51	1	916	12,132
Carried forward	18,354	...	8	...	1,933	3,937	...	...	98	168	6,779	31,277

(a) Inclusive of Rs. 5,302 silt clearance rate.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1889-90—*continued.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial—*continued.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Brought forward	18,354	...	8	...	1,933	3,937	...	...	98	168	6,779	31,277
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Bombay.												
Sindh.												
Shikârpur Canals	226	...	...	...	...	155	...	...	32	...	216	629
Ghar Canals	197	...	...	...	...	204	...	...	3	...	420	824
Hyderabad Canals	1,337	...	...	...	...	144	...	...	...	...	160	1,641
Fulaili Canals	54	...	...	...	...	12	...	...	...	...	13	79
Karachi Canals	738	...	...	...	...	140	...	...	...	...	1,144	2,022
Deccan and Gujarat.												
Irrigation Works, Ahmedabad Collectorate	5	...	...	...	...	1	...	...	...	...	...	6
" " Kaira Collectorate	37	...	...	...	...	...	...	...	...	...	...	37
" " Nasik Collectorate	146	...	...	...	...	...	...	...	...	...	29	175
" " Khandeish Collectorate	...	...	...	...	...	1	...	...	...	...	3	4
" " Bijapur District	14	...	...	...	...	...	...	...	...	...	25	39
" " Poona District	68	...	...	...	...	...	...	...	...	...	...	68
" " Belgaum and Dharwar Collectorate	41	...	...	...	...	124	...	...	...	...	26	194
" " Surat Collectorate	...	...	...	...	...	2	...	...	...	...	...	2
TOTAL	2,866	...	...	...	...	783	...	...	35	...	2,036	5,720
Punjab.												
Muzuffergurh Canal	...	...	...	...	...	...	...	...	...	54	7	61
Total Imperial	21,220	...	8	...	1,933	4,720	...	...	133	222	8,822	37,058

Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.												
N. W. Provinces and Oudh.												
Dún Canals	2,994	321	150	5	42	...	2,217	...	...	7	23	5,759
Rohilkund Canals	6,544	693	33	...	278	...	113	...	...	41	37	7,739
Bijnor Canals	1,372	166	...	...	115	...	10	...	...	3	3	1,659
Bundelkhund Irrigation Works { Jhansi Lakes	268	...	13	...	6	...	...	...	...	...	37	324
Bundelkhund Irrigation Works { Hamirpur Lakes	341	...	12	..	2	...	...	...	...	1	33	389
TOTAL	11,509	(a) 1,180	208	5	443	...	2,340	...	...	52	133	15,870
Bengal.												
Calcutta and Eastern Canals	...	...	...	...	3	...	...	48,785	203	...	571	49,562
Orissa Coast Canal	6	...	...	...	...	...	...	6,373	16	...	140	6,535
Sarun Project	2,299	...	...	...	...	7	...	...	4	...	1	2,311
TOTAL	2,305	...	...	...	3	7	...	55,158	223	...	712	58,408
Madras.												
Chembrambakam Tank	...	...	...	...	...	3	...	...	...	...	...	3
Madras Water-Supply and Irrigation Extension Project	...	...	...	1,149	—	24	...	...	...	...	...	1,173
Buckingham Canal	...	—	...	...	43	110	...	7,618	9	...	101	7,881
Vedaraniam Canal	...	...	...	...	...	...	...	65	...	...	...	65
Palar Anicut System	...	—	...	...	...	88	...	...	...	...	10	98
TOTAL	...	...	...	1,149	43	225	...	7,683	9	...	111	9,220
Bombay.												
Gokak Canal, 1st Section, and Storage Works	684	...	.	..	...	4	345	...	14	...	...	1,047
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Bengal.												
Nuddea Rivers	...	...	..	...	...	...	...	18,598	...	...	6	18,604
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bengal { Eden Canal	851	...	3	...	...	14	...	...	...	...	69	937
Bengal { Madhuban Canal	...	...	...	...	...	2	...	—	...	...	2	4
Lower Burma—Pegu and Sittang Canal	...	...	...	...	...	...	...	4,368	...	...	...	4,368
Madras	...	...	...	...	173	1,054	...	...	18	...	167	1,412
Punjab	...	.	...	...	...	..	...	...	...	...	(a)4,792	(a)4,792
TOTAL	851	...	3	...	173	1,070	...	4,368	18	...	5,030	11,513
Total Provincial	15,349	(a) 1,180	211	1,154	662	1,306	2,685	85,807	264	52	5,992	114,662
Incorporated Local Funds.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Burma	...	...	...	..	...	...	...	...	...	...	(a)2,990	2,990
Punjab	...	..	...	...	...	...	...	...	...	...	(a)927	927
Total Incorporated Local	...	...	...	...	...	...	...	...	..	...	(a) 3,917	3,917
Total Irrigation and Navigation	36,569	(a) 1,180	219	1,154	2,595	6,026	2,685	85,807	397	274	18,731	155,637
Carried forward	36,569	(a) 1,180	219	1,154	2,595	6,026	2,685	85,807	397	274	18,731	155,637

(a) Recoveries accounted for by the Civil Department.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1889-90—*continued.*

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Irrigation and Navigation—*continued.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Brought forward	36,569	1,180	219	1,154	2,595	6,026	2,685	85,807	397	274	18,731	155,637
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT.												
Bombay.												
Sindh	...	...	...	...	...	11	...	...	...	...	15	26
Deccan and Gujarat	...	...	...	...	...	7	...	...	...	...	83	90
Total Imperial	...	...	...	...	...	18	...	...	...	...	98	116
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.												
Lower Burma.												
Irrawaddy Embankments	...	...	...	...	...	...	...	...	110	...	3	113
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT.												
Bengal	...	...	...	...	...	250	...	...	174	...	(a)10,700	11,124
Madras	...	...	...	...	388	1,093	...	...	...	...	257	1,738
Total Provincial	...	...	...	...	388	1,343	...	...	284	...	10,960	12,975
Total Agricultural	...	...	...	...	388	1,361	...	...	284	...	11 058	13,091
GRAND TOTAL	36,569	(b) 1,180	219	1,154	2,983	7,387	2,685	85,807	681	274	29,789	168,728

(a) Includes Rx.10,213 recoveries by the Civil Department from Zemindars for Embankments.
(b) Recoveries by the Civil Department.

No. 60.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1889-90.

IRRIGATION AND NAVIGATION.	Imperial. India. Rajputana.	Imperial. India. Biluchistan.	Imperial. Upper Burma.	Imperial. N.-W.P. and Oudh.	Imperial. Punjab.	Imperial. Bombay.	Imperial. Total.	Provincial. Lower Burma.	Provincial. Bengal.	Provincial. N.-W.P. and Oudh.	Provincial. Punjab.	Provincial. Madras.	Provincial. Bombay.	Provincial. Total.	Local. Lower Burma.	Local. Upper Burma.	Local. Punjab.	Local. Madras.	Local. Total.	Grand Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																				
Capital Outlay:																				
Works—*see* page 141	...	31,777	...	...	—235	11,134	42,676	...	8,656	186	...	23,306	20,214	52,362	...	...	...	...	...	95,038
Establishment	...	3,168	...	...	7	2,978	6,153	...	—390	17	...	5,673	4,084	9,384	...	...	...	...	...	15,537
Tools and Plant	...	41	...	...	...	115	156	...	3,703	...	...	560	985	5,248	...	...	...	...	...	5,404
Suspense	31	—557	...	...	5	...	—521	...	—343	—250	...	...	...	—593	...	...	...	...	...	—1,114
	31	34,429	...	...	—223	14,227	48,464	...	11,626	—47	...	29,539	25,283	66,401	...	...	...	...	...	114,865
Less Receipts on Capital Account	...	7	...	...	...	...	7	...	410	...	...	11	8	429	...	...	...	...	...	436
NET TOTAL	31	34,422	...	...	—223	14,227	48,457	...	11,216	—47	...	29,528	25,275	65,972	...	...	...	...	...	114,429
Revenue Outlay:																				
Works—*see* page 143	284	...	...	...	1,058	1,272	2,614	...	124	1,656	...	3,890	...	5,670	...	...	...	...	...	8,284
Repairs	2,798	...	...	...	21,837	36,069	60,704	...	24,075	4,939	...	19,026	186	48,226	...	...	...	...	...	108,930
Establishment	1,827	239	...	...	22,167	7,698	31,931	...	10,629	(a)8,600	...	6,192	147	25,568	...	...	...	...	...	57,499
Tools and Plant	—10	...	...	...	671	149	810	...	2,501	160	...	243	20	2,924	...	...	...	...	...	3,734
Revenue refunded	2	...	...	...	41	269	312	...	9	2	...	306	...	317	...	...	...	...	...	629
Profit and Loss	...	...	...	...	...	15	15	...	...	...	...	...	...	...	...	...	...	...	...	15
TOTAL	4,901	239	...	...	45,774	45,472	96,386	...	37,338	15,357	...	29,657	353	82,705	...	...	...	...		179,091
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																				
New Works	...	...	2,862	...	123	19,790	22,775	...	...	...	...	...	...	...	...	...	...	...	...	22,775
Repairs	...	...	1,774	...	1,393	51,663	54,830	...	4,784	...	...	...	...	4,784	...	...	...	...	...	59,614
Establishment	...	...	881	...	4,952	23,836	29,669	...	3,854	...	...	...	...	3,854	...	...	...	...	...	33,523
Tools and Plant	...	...	69	...	140	531	740	...	225	...	...	...	...	225	...	...	...	...	...	965
Suspense	...	...	...	...	3	...	3	...	—104	...	...	...	...	—104	...	...	...	...	...	—101
Revenue refunded	...	...	...	...	...	...	...	...	22	...	...	...	...	22	...	...	...	...	...	22
TOTAL	...	...	5,586	...	6,611	95,820	108,017	...	8,781	...	...	...	...	8,781	...	...	...	...	...	116,798
Carried forward	4,932	34,661	5,586	...	52,162	155,519	252,860	...	57,325	15,310	...	59,185	25,628	157,458	...	...	...	...	...	410,318

(a) Includes Rx. 84—Outlay by Civil Officers for collection of Owner's rates.

No. 60.—Abstract Account of Expenditure on Minor Works and Navigation from Imperial, Provincial, and Incorporated Local Funds, during the Year 1839-90—*continued.*

	Imperial.							Provincial.							Local.					Grand Total.
	India		Upper Burma.	N W P. and Oudh.	Punjab.	Bombay.	Total.	Lower Burma.	Bengal.	N. W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.	Lower Burma	Upper Burma.	Punjab.	Madras.	Total.	
	Rajputana.	Biluchistan.																		
IRRIGATION AND NAVIGATION—*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	4,932	34,661	5,586	...	52,162	155,519	252,860	...	57,335	15 310	...	59,185	25,628	157,458	...	...	..	...	...	410,318
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
New Works	17	...	2,947	...	...	...	2,964	11,834	474	...	192	42,233	...	54,733	1,024	...	...	...	1,024	58,721
Repairs	...	...	8,259	...	...	...	8,259	1,813	1,895	...		121,878	...	125,586	106	...	...	...	106	133 951
Establishment	10	...	1,982	...	...	...	1,992	3,701	1,013	...	384	54,533	...	59,631	260	...	...	...	260	61,883
Tools and Plant	10	...	156	...	...	...	166	1,987	30	...	—30	1,943	...	3,930	17	...	...	...	17	4,113
Revenue Refunds	...	...	...	...	...	...	...	...	...	...	...	7	...	7	...	...	...	...	...	7
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..
Suspense	...	...	257	...	...	...	257	462	...	...	—20	...	...	44	...	...	...	...	...	699
Expenditure by the Civil Department	...	...	...	...	...	...	...	...	...	...	2,364	...	...	2,364	...	2,730	101	...	2,831	5,195
TOTAL	37	...	13,601	...	...	...	13,638	19,797	3,412	...	2,890	220,594	...	246,693	1,407	2,730	101	...	4,238	264,569
TOTAL IRRIGATION AND NAVIGATION	4,969	34,661	19,187	...	52,162	155,519	266,498	19,797	60,747	15,310	2,890	279,779	25,628	404 151	1,407	2,730	101	...	4,238	674,887
AGRICULTURAL.																				
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																				
Revenue Outlay:																				
Works	...	...	...	...	...	...	...	8,371	...	...	...	...	...	8,371	...	...	...	...	...	8,371
Repairs	...	...	...	...	...	...	...	4,233	...	...	...	...	...	4 233	...	...	...	...	...	4,233
Establishment	...	...	...	...	...	...	...	2,781	...	...	...	...	...	2,781	...	...	...	...	...	2,781
Tools and Plant	...	...	...	...	...	...	...	—28	...	...	...	...	...	—28	...	...	...	...	...	—28
Profit and Loss	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue refunded	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	—17	...	...	...	...	...	—17	...	...	...	...	...	—17
TOTAL	...	...	...	...	...	...	...	15,340	...	...	...	...	...	15,340	...	...	...	...	...	15,340

WORKS FOR WHICH ONLY REVENUE ACOUNTS ARE KEPT *Nil.*																				
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
Works . . .	...	...	...	*—302*	4,084	13,562	17,344	9,573	7,231	2,208	...	14,900	...	33,912	...	...	...	67	67	51,323
Repairs . .	...	...	...	391	119	3,748	4,258	3,852	55,389	576	...	20,939	...	80,756	7	...	...	303	310	85,324
Establishment .	...	...	...	90	937	5,085	6,112	3,065	*a* 17,800	620	...	8,087	...	29,572	2	...	...	...	2	35,686
Tools and Plant .	...	...	...	...	1	451	452	11	1,210	...	...	516	...	1,737	...	...	...	...	...	2,189
Suspense . .	...	...	...	...	...	*—75*	*—75*	...	*—267*	...	...	...	...	*—267*	...	...	...	...	...	*—342*
Revenue refunded .	...	...	...	...	...	...	...	...	10	...	...	49	...	59	...	...	...	...	...	59
TOTAL .	...	...	...	179	5,141	22,771	28,091	16,501	81,373	3,404	...	44,491	...	145,769	9	...	...	370	379	174,239
TOTAL AGRICULTURAL . .	...	...	...	179	5,141	22,771	28,091	31,841	81,373	3,404	...	44,491	...	161,109	9	...	...	370	379	189,579
GRAND TOTAL .	4,969	34,661	19,187	179	57,303	178,290	294,589	51,638	142,120	18,714	2,890	324,270	25,628	565,260	1,416	2,730	101	370	4,617	864,466
DEDUCT—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received, and other items charged off in England . . £	...	...	...	...	...	*703*	*703*	...	...	...	...	...	...	...	...	...	...	...	...	*703*
DEDUCT—Loss by Exchange Rx.	...	...	...	...	...	*315*	*315*	...	...	...	...	...	...	...	...	...	...	...	...	*315*
NET OUTLAY IN INDIA Rx.	4,969	34,661	19,187	179	57,303	177,272	293,571	51,638	142,120	18,714	2,890	324,270	25,628	565,260	1,416	2,730	101	370	4,617	863,448
IN ENGLAND EXCHANGE																			*£*	703
																			Rx.	315
GRAND TOTAL, AS ABOVE . . *Rx.*																				864,466

(*a*) Includes Rx. 202, Collection charges in the Civil Department.

No. 60 A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of the Year 1889-90.

IRRIGATION AND NAVIGATION.	Expenditure during the year.								Total Expenditure to end of year.								
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Deduct— Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Loss by Exchange.	Total.	Less Receipts on Capital Account.	Net Total.
Imperial. Works for which Capital and Revenue Accounts are kept.																	
Rajputana.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tanks in Ajmere Sub-Collectorate	...	...	...	...	31	...	...	31	72,197	11,277	1,257	355	87	17	85,190	98	85,092
" " Beawar " "	...	...	..	..	...	...	...	...	47,755	10,690	1,322	...	...	...	59,767	40	59,727
" " Todghur " "	...	...	...	...	...	...	...	...	11,716	1,546	104	...	...	...	13,366	...	13,366
Total	...	...	...	...	31	...	...	31	131,668	23,513	2,683	355	87	17	158,323	138	158,185
Beluchistan.																	
Khush Dil Khan Reservoir	26,285	2,277	121	...	...	...	642	28,041	75,236	7,916	2,546	...	...	...	85,698	...	85,698
Nari Canal	..	...	...	...	...	...	...	...	2,171	499	32	...	1	...	2,703	...	2,703
Shebo Canal	5,319	882	—80	...	85	7	...	6,199	53,618	7,582	2,288	1	...	...	63,489	37	63,452
Mackka Tanks and Zara Karez	173	9	...	...	...	...	...	182	1,060	106	69	...	...	...	1,235	...	1,235
Total	31,777	3,168	41	...	85	7	642	34,422	132,085	16,103	4,935	1	1	...	153,125	37	153,088
Punjab.																	
Upper Sutlej Inundation Canals	30	7	...	...	...	...	...	37	44,552	6,287	1,315	...	...	...	52,154	8	52,146
Lower Sutlej Inundation Canals	...	...	...	...	...	...	...	...	9,610	1,084	62	...	...	...	10,756	...	10,756
Indus Inundation Canals	...	...	...	...	5	...	...	5	66,365	8,721	67	...	115	...	75,268	6 362	68,906
Shahpur and Sahiwal Canals	...	...	...	...	...	...	...	...	3,764	123	...	...	...	...	3,887	...	3,887
Madhopore Workshops	...	...	...	...	...	...	...	...	25,591	...	41,329	...	...	...	66,020	24,505	42,415
Lower Sohag and Para Canal	—467	...	...	...	...	...	...	—467	235	...	...	...	...	...	235	...	235
Chenab Canal	202	...	...	...	...	...	...	202	303	...	...	...	...	...	303	...	303
Lower Bári Doáb Special Survey	...	...	...	...	...	...	...	...	2,802	40,866	444	...	...	...	44,112	23	44 089
Derajat Canals Special Survey	...	...	...	...	...	...	...	...	929	29,676	174	...	...	...	30,779	24	30,755
Total	—235	7	...	...	5	...	...	—223	154,151	86 757	43,391	...	115	...	284,414	30,922	253,492
Bombay. Deccan and Gujarat.																	
Lower Panjhra River Works	391	111	...	...	...	...	...	502	1,962	448	...	...	...	...	2,410	...	2,410
Kadva River Works	1,421	400	5	...	...	...	...	1,826	8,056	1,798	—296	...	...	...	9,558	...	9,558
Pravara River Works —Ojhar Canal	201	97	5	...	...	...	...	303	22,677	7,417	444	...	...	...	30,538	14	30,524
" " " Lakh "	108	76	3	...	...	...	...	187	256	110	6	...	...	...	372	...	372
Mutha Canals	1,000	285	42	...	...	..	...	1,327	13,651	8,821	972	...	...	...	23 444	15	23,429
Khari Cut	380	151	...	...	...	...	...	531	12,548	3,022	213	...	...	...	15,783	18	15,765
Jamda Canal	92	26	20	...	..	...	...	138	77,609	18,794	1,253	...	...	...	97,656	2	97,654
Bhatodi Tank	...	...	...	...	...	...	...	...	27,339	7,000	935	...	...	...	35,274	69	35,205
Matoba Tank	9	3	...	...	...	...	...	12	14,922	3,599	294	...	...	...	18,815	1	18,814
Shirsuphal Tank	—6	—2	...	—	...	...	..	—8	15,386	3,428	286	...	...	...	19,100	...	19,100
Bhadalwadi Tank	11	4	...	...	...	...	...	15	15,700	5,349	261	...	...	...	21,310	...	21,310
Koregaon Tank	189	64	...	...	...	...	...	253	3,004	764	23	...	..	...	3,791	...	3,791
Ashti Tank	211	58	...	...	...	...	...	269	59,459	14,145	812	...	...	...	74,416	539	73,877

Rewari Canal	108	37	...	...	...	...	...	145	4,560	933	1	...	...	...	5,494	...	5,494
Upper Mán River Works(a)	524	156	42	...	...	...	...	722	30,535	9,312	675	...	...	...	40,522	24	40,498
Yerla River Irrigation Works (b)	54	12	18	...	...	...	...	84	50,000	10,398	697	...	...	...	61,095	237	60,858
Maini Tank	172	51	...	...	...	...	...	223	24,564	9,365	324	...	...	...	34,253	54	34,199
Muchkundi Tank	17	7	...	...	...	...	...	24	11,104	2,614	228	...	...	...	13,946	27	13,919
Madag Tank	...	...	...	...	...	...	...	...	12,660	3,184	282	...	...	...	16,126	1	16,125
Asundi Tank	1	...	...	...	...	...	...	1	4,881	1,088	106	...	...	...	6,075	...	6,075
Parsul Tank	1,627	548	—20	...	...	...	...	2,155	14,786	3,810	961	...	...	...	19,557	7	19,550
Gokak Canal, Second Section	110	—9	...	...	...	...	...	101	9,008	6,939	1,425	...	...	...	17,372	...	17,372
Do. Storage Works	...	...	...	...	...	...	...	...	4,935	1,062	783	...	...	...	6,780	...	6,780
Sabarmati Project Survey	...	...	...	...	...	...	...	...	505	3,029	...	...	...	...	3,534	...	3,534
Mavinkop Tank	...	...	...	...	...	...	...	...	2,167	576	32	...	...	...	2,775	14	2,761
Dambal Tank	...	...	...	...	...	...	...	...	4,926	1,077	88	...	...	...	6,091	6	6,085
Medleri Tank	...	...	...	...	...	...	...	...	6,188	1,532	115	...	...	...	7,835	...	7,835
Gaddikeri Tank	...	...	...	...	...	...	...	...	702	176	14	...	...	...	892	...	892
Chankapur Reservoir	...	...	...	...	...	...	...	...	1,681	1,240	511	...	...	...	3,432	...	3,432
Hartala Tank	...	...	...	...	...	...	...	...	3,343	1,194	258	...	...	...	4,795	...	4,795
Mhuswa Tank	...	...	...	...	...	...	...	...	10,280	2,677	114	...	...	...	13,071	1	13,070
Wadali Canal	...	...	...	...	...	...	...	...	2,001	510	160	...	...	...	2,671	...	2,671
Kasurdi Tank	...	...	...	...	...	...	...	...	3,143	850	88	...	...	...	4,081	...	4,081
Chickli Canal	...	...	...	...	...	...	...	...	3,999	1,361	21	...	...	...	5,381	...	5,381
Nilgund Tank	...	...	...	...	...	...	...	...	689	170	13	...	...	...	872	...	872
	6,620	2,075	115	...	...	...	...	8,810	479,226	137,792	12,099	...	...	...	629,117	1,029	628,083
Deduct—Outlay from Contributions(c)	...	...	...	...	...	...	...	...	1,907	1,065	...	...	...	...	(c) 3,062	...	(c) 3,062
	6,620	2,075	115	...	...	...	...	8,810	477,229	136,727	12,099	...	...	...	626,055	1,029	625,026
Sindh.																	
Alibhur Kachari Canal	...	...	...	...	...	...	...	...	1,963	355	2	...	...	...	2,320	...	2,320
Fulaili Canal	4,514	903	...	...	...	...	...	5,417	86,383	17,634	65	...	...	...	104,082	2	104,080
Great Marak Canal	...	...	...	...	...	...	...	...	15,952	3,272	144	...	...	...	19,368	8	19,360
Surfrazwah Canal, including Nasirwah	...	...	...	...	...	...	...	...	10,343	1,510	3	...	...	...	11,856	...	11,856
Mehrabwhá	...	...	...	...	...	...	...	...	5,280	1,320	2	...	...	...	6,602		6,602
Ghar Canal	...	...	...	...	...	...	...	...	33,824	7,555	175	...	...	...	41,554	...	41,554
Sukkur and Shadadpur Canal	...	...	...	...	...	...	...	...	111,011	20,547	1,333	...	...	...	132,891	16	132,875
	4,514	903	...	...	...	...	...	5,417	264,756	52,193	1,724	...	...	...	318,673	26	318,647
Deduct—Outlay from Contributions (d)	...	...	...	...	...	...	...	...	2,660	259	...	...	...	...	(d) 2,919	...	(d) 2,919
	4,514	903	...	...	...	...	...	5,417	262,096	51,934	1,724	...	...	...	315,754	26	315,728
TOTAL	11,134	2,978	115	...	...	...	...	14,227	739,325	188,661	13,823	...	...	...	941,809	1,055	940,754
Total Imperial	42,676	6,153	156	...	121	7	642	48,457	1,157,229	315,034	64,832	356	203	17	1,537,671	32,152	1,505,519
Carried forward	42,676	6,153	156	...	121	7	642	48,457	1,157,229	315,034	64,832	356	203	17	1,537,671	32,152	1,505,519

(a) Includes Gundowli Canal and Pingli Tank.
(b) Includes Yerla Canal and Nehr Tank.

(c)

	Rs.
Khari Cut	2,287
Gokak Canal	775
	3,062

(d)

	Rs.
Fulaili Canal	1,006
Sukkur Canal	1,913
	2,919

No. 60A.—Detailed Account of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of the Year 1889-90—*continued.*

IRRIGATION AND NAVIGATION—*continued.*	Expenditure during the year.								Total Expenditure to end of year.								
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Deduct— Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Loss by Exchange.	Total.	Less Receipt on Capital Account.	Net Total.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	42,676	6,153	156	...	121	7	642	48,457	1,157,229	315,034	64,832	356	203	17	1,537,671	32,152	1,505,519
Provincial.																	
Bengal.																	
Calcutta and Eastern Canals	—16	—80	242	...	127	290	...	—17	(a)452,617	38,440	34,823	85	1,207	...	527,172	4,445	522,727
Sarun Project	...	...	34	...	...	...	...	34	47,995	16,417	2,595	...	...	...	67,007	50	66,957
Orissa Coast Canal	3,808	—136	3,176	...	...	...	470	6,378	255,649	56,364	20,238	...	3,260	...	335,511	329	335,182
Damoodur Project	...	...	...	...	...	120	...	—120	9,063	9,486	710	...	...	...	19,259	4,265	14,994
Tirhoot Project	...	...	...	...	...	...	...	...	9,073	43,402	684	...	...	...	53,159	16	53,143
Hooghly Project	...	...	...	...	...	...	...	...	12,209	1,493	638	...	...	...	14,340	97	14,243
Remodelling Hidgellee Tidal Canal	4,864	—174	251	...	...	...	...	4,941	4,864	—174	251	...	...	...	4,941	...	4,941
TOTAL	8,656	—390	3,703	...	127	410	470	11,216	791,470	165,428	59,939	85	4,467	...	1,021,389	9,202	1,012,187
N. W. Provinces and Oudh.																	
Dún Canals	...	...	...	...	...	...	106	—106	57,297	4,586	415	...	...	...	62,298	105	62,193
Rohilkund Canals	162	16	...	...	...	...	144	34	111,699	36,130	3,393	...	1,110	...	152,332	836	151,496
Bijnor Canals	...	...	...	...	...	...	...	...	6,997	...	...	...	...	...	6,997	...	6,997
Bundelkhund Irrigation Works	...	...	...	...	...	...	...	...	7,319	169	...	...	...	...	7,488	52	7,436
" " Survey	24	1	...	...	...	...	...	25	1,096	13,936	70	...	...	...	15,102	73	15,029
Sardah Canals	...	...	...	...	...	...	...	...	(b)4,590	169	...	...	...	...	4,759	...	4,759
Cawnpur Extension Survey Division, Lower Ganges Canal	...	...	...	...	...	...	...	...	1,781	3,425	...	...	...	...	5,206	...	5,206
TOTAL	186	17	...	...	...	...	250	—47	190,779	58,415	3,878	...	1,110	...	254,182	1,066	253,116

Bombay.																	
Gokak Canal, 1st Section, and Storage Works	20,214	4,084	985	...	...	8	...	25,275	20,214	4,084	985	...	...	...	25,283	8	25,275
Madras.																	
Tungabhudra Channel	11	523	83	...	...	...	...	617	11	523	83	...	...	...	617	...	617
Chembrambakam Tank Project	...	...	...	...	...	...	...	...	40,180	12,454	820	...	...	...	62,454	12	62,442
Palar Anicut System	2,490	573	...	...	...	...	...	3,063	139,118	36,997	2,987	...	...	...	179,102	...	179,102
Chilka Lake	58	13	14	...	...	...	...	85	2,244	515	14	...	...	...	2,773	...	2,773
Vyalur Project	...	...	...	...	...	...	...	...	42	5	...	...	...	...	47	...	47
Buckingham Canal	15,724	3,408	164	...	...	...	...	19,296	489,508	132,213	14,175	...	...	...	635,896	8	635,888
Madras Water-supply and I. E. Project	...	...	...	...	...	...	...	...	129,780	21,255	665	...	...	...	151,700	117	151,583
Ganjam-Gopalpur Canal	4,989	1,148	299	...	...	11	...	6,425	9,633	3,784	545	...	...	...	13,962	11	13,951
Lower Coleroon Project	...	...	...	...	...	...	...	...	129	3,907	—26	...	...	...	4,010	...	4,010
Surveys	...	...	...	...	...	...	...	...	619	5,502	38	...	...	...	6,159	...	6,159
Kovur-Mungair Junction Canal	...	...	...	...	...	...	...	...	4,870	1,120	72	...	...	...	6,062	...	6,062
Pelandorai Anicut System	34	8	...	...	...	...	...	42	32,729	6,971	776	...	...	...	40,476	80	40,396
TOTAL	23,306	5,673	560	...	...	11	...	29,528	857,863	225,246	20,149	...	...	...	1,103,258	228	1,103,030
Total Provincial	52,362	9,384	5,248	...	127	429	720	65,972	1,860,326	453,173	84,951	85	5,577	...	2,404,112	10,504	2,393,608
Total Irrigation and Navigation	95,038	15,537	5,404	...	248	436	1,362	114,429	3,017,555	768,207	149,783	441	5,780	17	3,941,783	42,656	3,899,127
AGRICULTURAL.																	
Provincial.																	
Lower Burma. (c)																	
Irrawaddy Embankments	...	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	419	307,132
Total Agricultural	...	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	419	307,132
GRAND TOTAL	95,038	15,537	5,404	...	248	436	1,362	114,429	3,274,842	816,327	151,922	446	5,780	17	4,249,334	43,075	4,206,259

(a) Includes *Rs.* 249,101 being approximate expenditure prior to the year 1861-62, as furnished by the Board of Revenue, Lower Provinces, Bengal.
(b) The whole expenditure is shown under works.
(c) The Capital and Revenue Accounts of the Ramree Embankment and of the Reclamation of the Thatone and Maobin Plains have been discontinued.
NOTE.—The Neringipet B. and C. Projects and the West Coast Canal have been omitted, as Capital Accounts are no longer maintained for these projects.

No. 60 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL AND PROVINCIAL FUNDS during, and to end of the Year 1889-90.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	Expenditure during the year.								Total Expenditure to end of year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana.																
Tanks in Ajmere Sub-Collectorate	53	2,254	1,315	—10	...	2	...	3,614	1,309	17,279	14,633	503	...	6	...	33,730
" in Beawar " "	231	273	342	...	...	...	...	846	857	22,021	17,018	506	...	35	...	40,437
" in Todghur " "	...	271	170	...	...	...	...	441	890	7,510	7,720	188	...	...	...	16,308
TOTAL	284	2,798	1,827	—10	...	2	...	4,901	3,056	46,810	39,371	1,197	...	41	...	90,475
Biluchistan.																
Shebo Canal	...	...	239	...	...	...	...	239	...	...	239	...	...	...	...	239
Punjab.																
Upper Sutlej Inundation Canals	...	5,376	5,843	108	...	33	...	11,360	10,217	158,507	125,609	2,071	38	294	...	296,736
Lower Sutlej and Chenab Inundation Canals	494	22,722	7,476	388	...	3	...	31,083	20,025	530,361	164,949	1,701	77	68	...	717,181
Indus Inundation Canal	794	13,835	8,398	95	...	1	...	23,123	46,975	323,077	177,671	2,761	150	17	...	550,651
Shahpur Canals	199	1,415	450	80	...	4	...	2,148	2,042	14,976	2,306	83	...	58	...	19,465
Madhopore Workshops	...	...	...	...	...	...	...	...	...	461	7,288	11,924	23,542	...	...	43,215
	1,487	43,348	22,167	671	...	41	...	67,714	79,259	1,027,382	477,823	18,540	23,807	437	..	1,627,248
Deduct—Outlay from Contributions from Zar-i-nagha Fund and Statute Labor	429	21,511	...	...	...	...	...	21,940	17,287	503,561	40	2	...	...	...	520,890
TOTAL	1,058	21,837	22,167	671	...	41	...	45,774	61,972	523,821	477,783	18,538	23,807	437		1,106,358
Bombay. Deccan and Gujarat.																
Khari Cut	...	199	131	5	...	...	...	335	...	1,535	1,189	5	...	...	...	2,729
Hartala Tank	...	19	4	...	...	252	...	275	...	266	124	...	...	261	...	651
Mhuswa Tank	...	96	42	5	15	...	...	158	...	865	567	14	15	9	...	1,470
Jamda Canal	...	530	348	10	...	...	...	888	150	13,571	7,432	216	8	33	...	21,410
Pravara River Works—Ojhar Canal	...	335	193	4	...	...	...	532	12	3,667	2,694	72	...	...	...	6,445
Bhatodi Tank	...	155	93	4	...	...	...	252	19	2,350	1,593	25	...	1	...	3,988
Matoba Tank	...	101	77	10	...	...	...	188	...	1,166	779	10	...	9	...	1,964
Kasurdi Tank	...	15	13	5	...	...	...	33	3	787	317	43	...	...	...	1,150
Shirsuphal Tank	...	119	98	10	...	...	...	227	...	1,129	867	10	...	...	...	2,006*
Bhadalwadi Tank	...	97	88	10	...	...	...	195	...	830	563	10	...	...	...	1,403
Koregaon Tank	...	45	36	2	...	...	...	83	...	148	81	2	...	...	...	231
Ashti Tank	...	320	205	5	...	...	...	530	...	3,440	2,052	29	...	...	...	5,521
Rewari Canal	...	132	84	5	...	...	...	221	38	2,559	2,364	40	...	...	...	5,001
Upper Mán River Works	...	221	84	15	...	...	...	320	...	2,231	1,741	64	...	13	...	4,049
Yerla River Irrigation Works	...	382	137	15	...	...	...	534	...	4,694	3,357	69	...	2	...	8,122
Chickli Canal	...	112	32	5	...	...	...	149	...	1,144	1,252	22	...	...	...	2,418
Maini Tank	...	301	115	10	...	...	...	426	19	2,786	1,671	49	...	2	...	4,527
Muchkundi Tank	...	106	25	...	...	...	...	131	...	252	67	2	...	...	...	321
Gadikeri Tank	...	...	...	...	...	17	...	17	...	58	13	...	...	196	...	267
Dambal Tank	2	35	8	...	...	...	...	45	8	381	118	...	...	...	...	507
Medleri Tank	...	76	18	...	...	...	...	94	...	539	141	...	...	27	...	707
Madag Tank	...	149	35	...	...	...	...	184	50	2,992	1,415	54	...	...	...	4,511
Asundi Tank	...	50	11	...	...	...	...	61	...	263	75	...	...	...	...	338
Gokak Canal, First Section	...	...	...	...	...	...	...	...	...	121	76	...	...	...	...	197
Mavinkop Tank	...	...	...	...	...	...	...	...	3	29	7	...	...	...	...	39
Mhasvad Tank	...	...	...	...	...	...	...	...	...	108	52	...	...	...	...	160

Sindh.																
Sukkur Canal	...	1,916	361	6	...	...	...	2,313	1,148	60,475	13,887	945	...	5	...	76,460
Ghar Canal	1,270	6,277	1,378	6	...	...	...	8,931	22,918	158,781	43,979	340	...	13	...	226,031
Mehrabwah Canal	...	1,434	298	5	...	...	...	1,737	...	7,172	1,629	10	...	...	...	8,811
Alibhur Katchari Canal	...	412	86	1	...	...	...	499	...	8,453	1,946	14	...	2	...	10,415
Great Marak Canal	...	1,488	309	5	...	...	...	1,802	64	16,831	4,165	24	...	4	...	21,088
Surfrazwah Canal	...	1,693	351	6	...	...	...	2,050	...	15,093	4,226	19	...	...	...	19,338
Fulaili Canal	...	19,224	3,038	...	...	...	...	22,262	7	308,291	73,159	856	...	78	...	382,391
	1,272	36,069	7,698	149	15	269	...	45,472	24,439	623,007	173,598	2,944	23	655	...	824,666
Deduct—Expenditure from Contributions (a)	...	..	..	..	...	.	.	...	*845*	*248*	...	...	...	...	...	(b)*1,093*
TOTAL	1,272	36,069	7,698	1 49	15	269	...	45,472	23,594	622,759	173,598	2,944	23	655	...	823,573
Total Imperial	2,614	60,704	31,931	810	15	312		96,386	88,622	1,193,390	690,991	22,679	23,830	1,133	...	2,020,645
Provincial.																
Bengal.																
Calcutta and Eastern Canals									(b)							
Orissa Coast Canal	124	16,532	8,690	1,351	...	8	...	26,705	226,587	313,779	227,208	10,427	...	10	...	778,011
Sarun Project	...	5,053	697	1,051	...	1	...	6,802	...	21,353	6,156	3,794	...	28	...	31,331
	...	2,490	1,242	99	...	...	...	3,831	...	21,768	6,633	—*584*	...	...	...	27,817
TOTAL	124	24,075	10,629	2,501	...	9	..	37,338	226,587	356,900	239,997	13,637	...	38	...	837,159
N. W. Provinces and Oudh.																
Dún Canal	900	1,483	1,921	50	...	...	...	4,354	7,757	37,146	52,311	1,313	576	8	...	99,111
Rohilkund Canals	552	2,491	5,999	34	...	...	...	9,076	27,782	51,283	120,472	2,896	380	388	...	203,201
Bijnor Canals	204	801	343	63	...	2	...	1,413	1,825	4,828	5,393	100	...	525	...	12,671
Bundelkund Irrigation Works { Hamirpur	...	164	197	11	...	...	...	372	} 2,026	6,558	7,145	113	...	5	...	15,847
Bundelkund Irrigation Works { Jhansi	...	...	140	2	...	...	...	142								
TOTAL	1,656	4,939	(c)8,600	160	...	2	...	15,357	39,390	99,815	185,321	4,422	956	926	...	330,830
Madras.																
Chembrambakam Tank	1,123	244	314	—*11*	...	...	...	1,670	724	136	199	—*27*	...	...	...	1,032
Chilka Lake	...	147	34	...	...	...	...	181	...	268	55	...	...	...	...	323
Buckingham Canal	512	10,611	3,345	256	...	306	...	15,030	4,898	161,377	46,944	4,357	...	1,594	...	219,170
Madras W. S. and I. E. Project	—*230*	528	186	—*1*	...	...	...	483	—*240*	38,225	10,936	696	...	...	...	49,617
West Coast Canal	...	...	...	...	...	...	...	...	13	...	2	...	...	...	...	15
Pelandorai Anicut System	206	1,232	332	—*1*	...	...	...	1,769	250	3,527	872	—*1*	...	...	...	4,648
Vadarniem Canal	...	528	128	...	...	...	...	656	15	2,102	517	...	...	...	...	2,634
Palar Anicut System	2,279	5,736	1,853	...	...	...	...	9,868	4,794	13,094	4,141	—*9*	...	...	...	22,020
TOTAL	3,890	19,026	6,192	243	...	306	...	29,657	10,454	218,729	63,666	5,016	...	1,594	...	299,459
Bombay.																
Gokak Canal, 1st Section, and Storage Works	...	186	147	20	...	..	...	353	—	186	147	20	...	...	...	353
Total Provincial	5,670	48,226	25,568	2,924	...	317	...	82,705	276,431	675,630	489,131	23,095	956	2,558	...	1,467,801
Total Irrigation and Navigation	8,284	108,930	57,499	3,734	15	629	...	179,091	365,053	1,869,020	1,180,122	45,774	24,786	3,691	...	3,488,446
AGRICULTURAL.																
Provincial.																
Lower Burma.																
Irrawaddy Embankment	8,371	4,233	2,781	—*28*	...	...	—*17*	15,340	29,509	79,986	25,641	1,516	23	...	201	136,876
GRAND TOTAL	16,655	113,163	60,280	3,706	15	629	—*17*	194,431	394,562	1,949,006	1,205,763	47,290	24,809	3,691	201	3,625,322

(a) Fulaili Canal . . . . Rx. 831
Jamda " . . . . . " 262
1,093

(b) This includes Rx. 136,361 being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.

(c) Includes Rx. 84—charges by the Civil Department for collection of owner's rates, &c.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1889-90.

Section K.—Buildings and Roads.

Revenue *Rx.*650,398. Expenditure *Rx.*5,412,189.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Military Works	61	Receipts	147	...	43,519	...
	62	Expenditure	150	...	...	1,138,463
		Details of Imperial Expenditure on—				
	62A	New Buildings	152	530,385	...	...
	62B	Repairs	153	289,956	...	...
Civil Works	61	Receipts	147	...	606,879	...
	61A	Details of Provincial and Local Fund Receipts included in Account No. 61	148	518,667	...	...
	62	Expenditure	150	...	...	4,273,726
		Details of Expenditure included in Account No. 62—				
		Imperial Expenditure—				
	62C	New Buildings . . .	154	191,363	...	...
	D	Repairs to Buildings . . .	155	60,461	...	...
	E	New Roads	156	162,533	...	...
	F	Repairs to Roads . . .	156	54,677	...	...
	G	Miscellaneous—New Works .	157	51,939	...	...
	H	Miscellaneous—Repairs . .	157	1,774	...	...
		Provincial Expenditure—				
	I	New Buildings . . .	158	529,888	...	...
	J	Repairs to Buildings . . .	158	164,004	...	...
	K	New Roads	159	236,999	...	...
	L	Repairs to Roads . . .	159	426,849	...	...
	M	Miscellaneous—New Works .	160	44,150	...	...
	N	Miscellaneous—Repairs . .	160	14,913	...	...
		Incorporated Local Expenditure—				
	O	New Buildings	161	21,277	...	...
	P	Repairs to Buildings . .	161	13,563	...	...
	Q	New Roads	161	166,540	...	...
	R	Repairs to Roads . . .	162	198,158	...	...
	S	Miscellaneous—New Works ,	162	18,585	...	...
	T	Miscellaneous—Repairs . .	162	7,881	...	...
			Total .		650,398	5,412,189

No. 61.—ABSTRACT ACCOUNT of RECEIPTS from BUILDINGS and ROADS—MILITARY and INDIA, GENERAL

Heads of Revenue.	No. of Items.	Inspector-General of Military Works.			Rajputana and C. I.	Rajputana.	Central India.	Coorg.			Mysore.
		Military.	Civil.	Total.	Military.	Civil.	Civil.	Military.	Civil.	Total.	Civil.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Imperial.											
Rents of buildings*	1	13,587	...	13,587	929	1,185	894	...	96	96	...
Sales of buildings	2	519	...	519	...	...	125	...	...	...	...
" barrack furniture	3	320	...	320	153	...	...	...	...	...	...
" tools and plant	4	1,105	...	1,105	13	4	24	...	36	36	...
" produce	5	132	4	136	14	53	1	...	2	2	...
" old materials	6	352	5	357	42	2	4	...	34	34	...
Value of materials from old buildings	7	896	...	896	...	1	...	...	4	4	...
Recoveries of deferred fees from the students of the Royal Indian Engineering College	8	...	...	...	...	...	...	...	...	...	...
Unclaimed deposits	9	38	...	38	...	...	3	...	...	...	...
Fines, refunds and miscellaneous	10	1,298	59	1,357	9	33	199	...	6	6	...
Recoveries of barrack damages	11	...	...	...	...	...	...	...	...	...	...
" of advances made in England	12	729	...	729	...	...	...	...	...	...	...
Receipts by Civil Department	13	...	...	...	...	...	...	...	...	...	...
	14	18,976	68	19,044	1,160	1,278	1,250	...	178	178	...
Provincial and Incorporated Local Fund Receipts, as per Account No. 61A, page 148	15	...	...	...	...	5	...	...	2,173	2,173	...
Total	16	18,976	68	19,044	1,160	1,283	1,250	...	2,351	2,351	...

Heads of Revenue.	No. of Items.	Central Provinces.			Burma. Upper.			Burma. Lower.			Assam.		
		Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Imperial.													
Rents of buildings*	1	403	...	403	2,389	930	3,319	598	600	1,198	217	...	217
Sales of buildings	2	...	...	...	130	195	325	11	...	11	9	...	9
" barrack furniture	3	31	...	31	19	...	19	...	...	...	1	...	1
" tools and plant	4	...	...	...	...	271	271	...	...	...	...	...	...
" produce	5	35	...	35	...	578	578	...	...	...	...	...	...
" old materials	6	3	...	3	131	153	284	...	...	...	...	...	...
Value of materials from old buildings	7	...	...	...	1	...	1	159	...	159	...	...	...
Recoveries of deferred fees from students of the Royal Indian Engineering College	8	...	...	...	...	...	...	...	...	...	...	...	...
Unclaimed deposits	9	...	...	...	...	55	55	...	...	...	...	...	...
Fines, refunds, and miscellaneous	10	...	...	...	1	88	89	3	...	3	...	...	...
Recoveries of barrack damages	11	...	...	...	...	...	...	...	...	...	...	...	...
" of advances made in England	12	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Department	13	...	...	...	...	5	5	...	...	...	...	...	...
Total	14	472	...	472	2,671	2,275	4,946	771	600	1,371	227	...	227
Provincial and Incorporated Local Fund Receipts, as per Account No. 61A, page 148	15	...	13,711	13,711	...	3,062	3,062	...	13,052	13,052	...	14,594	14,594
Total	16	472	13,711	14,183	2,671	5,337	8,008	771	13,652	14,423	227	14,594	14,821

* NOTE.—Rents from all classes of Government buildings are, under the orders of the Government of India, now shown under the one sub-head "*Rents of Buildings.*"

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the year 1889-90.

AND POLITICAL.

No. of Items.	Hyderabad.			Port Blair.			Beluchistan Agency.			Total—India.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	4,747	220	4,967	...	...	...	...	995	995	19,263	3,390	22,653
2	...	...	...	...	...	...	...	...	...	519	125	644
3	...	...	...	...	...	...	...	...	...	473	...	473
4	35	...	35	...	...	...	...	24	24	1,153	88	1,241
5	...	...	...	...	...	...	...	...	...	146	60	206
6	50	...	50	...	...	...	...	...	...	444	45	489
7	...	...	...	...	...	...	...	...	...	896	5	901
8	...	...	...	...	...	...	...	...	...	...	...	...
9	...	...	...	...	...	...	...	...	...	38	3	41
10	2	5	7	...	...	...	...	66	66	1,309	368	1,677
11	105	...	105	...	...	...	...	...	...	105	...	105
12	...	...	...	...	...	...	...	...	...	729	...	729
13	...	24	24	...	...	...	...	...	...	...	24	24
14	4,939	249	5,188	...	...	...	...	1,085	1,085	25,075	4,108	29,183
15	...	...	...	...	...	...	...	...	...	...	2,178	2,178
16	4,939	249	5,188	...	...	...	...	1,085	1,085	25,075	6,286	31,361

No. of Items.	Bengal.			N. W. Provinces and Oudh.			Punjab.			Madras.			Bombay.			Grand Total.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	58	58	47	...	47	447	3,562	4,009	1,913	...	1,913	6,549	...	6,549	31,826	8,540	40,366
2	...	...	...	...	...	...	...	4,019	4,019	86	...	86	136	...	136	891	4,339	5,230
3	2	...	2	...	...	...	4	...	4	...	...	...	303	...	303	833	...	833
4	...	...	...	...	...	...	...	1,179	1,179	...	...	...	81	...	81	1,234	1,538	2,772
5	...	...	...	27	...	27	12	1	13	3	...	3	74	...	74	297	639	936
6	1	...	1	5	...	5	12	1	13	546	...	546	1,503	...	1,503	2,645	199	2,844
7	...	...	...	...	167	167	...	...	...	...	...	...	126	...	126	1,182	172	1,354
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	...	...	...	...	...	...	...	...	...	...	...	35	...	35	73	58	131
10	...	34,241	34,241	...	...	...	...	84	84	3	...	3	2,387	...	2,387	3,703	34,781	38,484
11	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	106	...	106
12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	729	...	729
13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	29	29
14	3	34,299	34,302	79	167	246	475	8,846	9,321	2,552	...	2,552	11,194	...	11,194	43,519	50,295	93,814
15	...	86,323	86,323	...	88,518	88,518	...	61,097	61,097	...	109,496	109,496	...	126,636	126,636	...	518,667	518,667
16	3	120,622	120,625	79	88,685	88,764	475	69,943	70,418	2,552	109,496	112,048	11,194	126,636	137,830	43,519	568,962	612,481

ADD—RECEIPTS IN ENGLAND AS PER HOME ACCOUNTS, *viz.*:—

Royal Indian Civil Engineering College—Cooper's Hill:—

Fees and caution-money from Students	£	22,743			
Sale of provisions, farm produce, &c.	„	2,429			
Repayment by the Bengal Iron and Steel Co.	„	1,000			
			...	26,172	26,172
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	...	...	11,745	11,745
GRAND TOTAL			43,519	606,879	650,398

No. 61A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS.

	India.		Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Coorg.	Rajputana.		Upper.	Lower.							
PROVINCIAL.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
By Public Works Department.												
Rents of buildings	...	...	1,037	...	5,722	1,349	4,584	1,882	1,291	4,077	8,162	28,104
Sales of buildings	...	...	84	...	45	...	262	565	48	338	1,122	2,464
" tools and plant	...	...	95	...	16	60	451	78	81	2,146	143	3,070
" produce	...	...	23	...	4	...	150	1,210	2,656	250	573	4,866
" old materials	...	...	140	...	57	29	2,507	444	274	628	2,080	6,159
Value of materials from old buildings	...	...	312	...	162	3	649	22	111	577	...	1,836
Recoveries of deferred fees from students of the R. I. C. E. College, Cooper's Hill	...	...	...	...	...	...	...	...	...	...	...	...
Receipts from P. W. workshops	...	...	...	...	...	...	...	6,012	...	553	...	6,565
Receipts from Thomason C. E. College, Roorkee	...	...	...	...	...	...	...	2,176	...	...	...	2,176
Tolls on roads	...	...	1,054	...	...	...	...	...	...	49	60,674	61,777
Ferry receipts	...	...	2,511	...	...	...	...	...	...	...	...	2,511
Unclaimed deposits	...	...	...	...	2	1	115	71	62	173	43	467
Collections under Highway Act	...	...	...	...	...	...	...	...	...	...	2,585	2,585
Fines, refunds, and miscellaneous	...	...	101	...	197	151	16,566	360	184	1,472	3,760	22,791
Total	...	...	5,357	...	6,205	1,593	25,284	12,820	4,707	10,263	79,142	145,371
By Civil Department.												
Rents of buildings	...	...	...	...	...	...	...	...	3,417	...	...	3,417
Sales of buildings	...	...	...	...	...	...	...	...	4,509	...	...	4,509
" produce	...	...	...	...	...	...	...	2,623	...	...	...	2,623
" old materials	...	...	...	...	...	...	...	...	97	...	...	97
Tolls on roads	...	...	...	...	...	...	...	...	7,563	...	...	7,563
Ferry receipts	...	...	1,382	...	...	17	31,363	66,059	20,526	...	...	119,347
Miscellaneous	...	...	6	...	...	...	138	46	292	519	151	1,152
Fees on masonry graves, &c.	...	...	108	...	63	...	175	281	295	279	133	1,334
Arboriculture	...	...	...	...	...	...	...	...	...	...	221	221
Total	...	...	1,496	...	63	17	31,676	69,009	36,699	798	505	140,263
Total Provincial	...	...	6,853	...	6,268	1,610	56,960	81,829	41,406	11,061	79,647	285,634
INCORPORATED LOCAL.												
By Public Works Department.												
Rents of buildings	...	...	...	...	...	71	...	160	...	...	...	231
Sales of buildings	...	...	...	...	...	1	...	9	...	...	...	10
" tools and plant	...	...	...	...	...	...	...	78	...	...	...	78
" produce	...	5	2	...	...	...	...	409	...	831	...	1,247
" old materials	5	...	...	...	5	21	...	58	31	41	...	101
Value of materials from old buildings	...	...	...	...	...	6	...	3	...	...	...	9
Unclaimed deposits	...	...	...	...	...	...	...	35	...	...	...	35
Fines, refunds, and miscellaneous	...	...	...	...	...	76	...	47	72	20	...	215
Total	5	5	2	...	5	175	...	799	103	892	...	1,986
By Civil Department.												
Rents of buildings	...	...	...	...	...	...	...	...	456	...	188	644
Sales of buildings	...	...	...	...	...	...	...	...	251	...	44	295
" old materials	...	...	...	...	...	...	35	...	88	...	...	123
Tolls on roads	...	...	...	...	...	...	...	...	...	...	29,495	29,495
Canal and Ferry receipts	2,168	...	5,020	3,003	6,312	12,802	29,328	...	14,438	97,543	16,746	187,360
Miscellaneous	...	...	1,200	59	467	7	...	151	27	...	139	2,050
Arboriculture	...	...	636	...	...	...	...	4,684	4,328	...	377	10,025
Toll on Steamers	...	...	...	...	...	...	...	1,055	...	...	...	1,055
Total	2,168	...	6,856	3,062	6,779	12,809	29,363	5,890	19,588	97,543	46,989	231,047
Total Local	2,173	5	6,858	3,062	6,784	12,984	29,363	6,689	19,691	98,435	46,989	233,033
GRAND TOTAL as per Abstract Account No. 61	2,173	5	13,711	3,062	13,052	14,594	86,323	88,518	61,097	109,496	126,636	518,667

62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1889-90.

IMPERIAL.	India—General and Political.									Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Inspector-General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Beluchistan Agency.	Total.		Upper.	Lower.							
MILITARY WORKS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
New Works	288,089	7,605	...	347	...	16,547	...	...	312,588	4,391	97,663	13,365	15,841	374	847	7,853	29,621	47,839	530,385
Repairs	141,508	9,643	...	37	...	6,906	...	...	158,094	5,284	14,777	11,801	5,505	1,462	409	9,084	31,329	52,211	289,056
Establishment	136,512	8,695	...	81	...	6,039	...	...	151,327	2,226	21,350	5,823	4,303	349	293	3,674	14,785	23,067	227,107
Tools and Plant	5,947	235	...	5	...	339	...	...	6,526	145	1,682	376	281	23	19	240	914	1,462	11,668
Suspense	4,226	—2,055	...	...	...	—449	...	...	1,672	...	...	...	...	...	...	...	...	—588	1,084
Profit and Loss	97	...	...	...	...	...	...	...	97	...	...	...	...	...	...	...	...	2	99
	576,379	24,123	...	470	...	29,332	...	...	630,304	12,049	135,472	31,365	25,930	2,208	1,568	20,851	76,649	123,993	1,060,389
Barrack furniture, including repairs and establishment	47,205	3,912	...	...	...	...	109	...	51,226	2,159	7,037	3,559	219	...	...	736	...	13,138	78,074
TOTAL	623,584	28,035	...	470	...	29,332	109	...	681,530	14,208	142,509	34,924	26,149	2,208	1,568	21,587	76,649	137,131	1,138,463
Deduct—Outlay in England @ 2s. per R	*11,157*	*147*	...	...	...	*352*	...	...	*11,656*	...	...	...	*1,559*	...	...	...	...	*388*	*13,603*
" *Loss by Exchange*	*5,007*	*65*	...	...	...	*158*	...	...	*5,230*	...	...	...	*700*	...	...	...	...	*174*	*6,104*
NET INDIA—MILITARY WORKS	607,420	27,823	...	470	...	28,822	109	...	664,644	14,208	142,509	34,924	23,890	2,208	1,568	21,587	76,649	136,569	1,118,756
CIVIL WORKS.																			
Civil Buildings—																			
New Works	10,767	1,128	586	342	...	2,244	407	14,110	29,584	356	114,752	...	545	23,047	4,320	11,612	356	6,791	191,363
Repairs	3,826	1,679	2,468	336	...	712	1,208	3,364	13,593	137	9,021	...	596	15,153	4,644	9,258	1,928	6,131	60,461
Communications—																			
New Works	...	377	732	2,333	...	...	...	4,157	7,599	...	113,222	—1	...	...	...	41,713	...	...	162,533
Repairs	...	4,396	7,398	5,760	...	...	...	8,489	26,043	...	13,248	1,461	...	...	2,505	11,420	...	...	54,677
Mis. P. Improvements—																			
New Works	...	...	...	3	...	...	...	41,548	41,551	55	623	8,089	...	953	...	...	...	668	51,939
Repairs	...	...	...	...	...	...	...	...	...	...	1,768	...	...	...	...	...	...	6	1,774
TOTAL WORKS AND REPAIRS	14,593	7,580	11,184	8,774	...	2,956	1,615	71,668	118,370	548	252,634	9,549	1,141	39,153	11,469	74,003	2,284	13,596	522,747
Establishment	3,356	4,928	9,919	3,038	...	542	1,320	15,130	38,233	113	42,845	2,227	263	11,173	2,647	15,750	525	2,626	116,402
Tools and Plant	219	95	196	369	...	35	...	852	1,766	7	1,668	143	17	547	173	382	34	171	4,908
Suspense	1,242(a)	...	332	205	...	...	...	2,531	4,310	...	—330	2,364	...	—393	...	—7,028	...	...	—1,077
Profit and Loss	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	3
Expenditure by Civil Department	6,000(b)	...	...	...	503	52	...	...	6,555	...	...	...	...	...	...	...	...	...	6,555
TOTAL	25,410	12,603	21,631	12,386	503	3,585	2,935	90,181	169,234	668	296,820	14,283	1,421	50,480	14,289	83,107	2,843	16,393	649,538
Deduct—Outlay in England @ 2s. per R	...	...	...	*28*	...	...	...	*11,281*	*11,309*	...	...	*1,918*	...	*185*	...	*624*	...	*128*	*14,164*
" *Loss by Exchange*	...	...	...	*13*	...	...	...	*5,063*	*5,076*	...	...	*854*	...	*83*	...	*278*	...	*58*	*6,349*
NET INDIA—CIVIL WORKS	25,410	12,603	21,631	12,345	503	3,585	2,935	73,837	152,849	668	296,820	11,511	1,421	50,212	14,289	82,205	2,843	16,207	629,025
TOTAL OUTLAY—INDIA	632,830	40,426	21,631	12,815	503	32,407	3,044	73,837	817,493	14,876	439,329	46,435	25,311	52,420	15,857	103,792	79,492	152,776	1,747,781
Carried forward	632,830	40,426	21,631	12,815	503	32,407	3,044	73,837	817,493	14,876	439,329	46,435	25,311	52,420	15,857	103,792	79,492	152,776	1,747,781

(a) Suspense Balances held on the Auxiliary Books of the Accountant General, Public Works Department. (b) Bushire.

No. 62.—Abstract Account of Expenditure on Buildings and Roads,—Military and Civil Works,—from Imperial, Provincial, and Incorporated Local Funds—*concluded.*

	India—General and Political.									Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Inspector-General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Beluchistan Agency.	Total.		Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	632,830	40,426	21,631	12,815	503	32,407	3,044	73,837	817,493	14,876	439,329	46,435	25,311	52,420	15,857	103,792	79,492	152,776	1,747,781
PROVINCIAL.																			
Military.																			
Nil	—	...	...	...	...	—	...	...	...	...	...	—	...	...	...	...	...	..	..
Civil Works.																			
Civil Buildings—																			
New Works	...	...	...	...	...	...	...	...	...	42,750	...	49,995	9,881	120,510	58,236	48,371	92,486	107,659	529,888
Repairs	...	...	...	...	...	...	...	...	...	5,031	...	12,354	4,887	39,560	30,452	20,008	18,161	33,551	164,004
	...	...	...	...	...	...	...	...	...	47,781	...	62,349	14,768	160,070	88,688	68,379	110,647	141,210	693,892
Communications—																			
New Works	...	—	...	...	...	...	...	...	...	64,092	...	6,567	10,136	41,523	13,159	24,994	43,060	33,468	236,999
Repairs	...	...	...	...	...	...	...	...	...	38,077	...	41,721	9,782	59,663	86,398	90,349	13,454	87,405	426,849
	...	...	...	...	...	...	...	...	...	102,169	...	48,288	19,918	101,186	99,557	115,343	56,514	120,873	663,848
Miscellaneous Public Improvements—																			
New Works	...	...	...	...	...	...	...	...	...	334	...	1,205	75	4,134	1,873	32,281	1,790	2,458	44,150
Repairs	...	...	...	...	...	...	...	...	...	17	...	783	35	5,591	705	3,772	1,234	2,776	14,913
	...	...	...	...	...	...	...	...	...	351	...	1,988	110	9,725	2,578	36,053	3,024	5,234	59,063
Total Works and Repairs	...	...	...	...	...	...	...	...	...	150,301	...	112,625	34,796	270,981	190,823	219,775	170,185	267,317	1,416,803
Establishment	...	...	...	...	...	...	...	...	...	30,957	...	32,359	33,862	77,266	74,650	57,447	57,171	84,931	448,643
Tools and Plant	...	...	...	—	...	...	...	...	...	1,259	...	877	500	5,672	2,484	4,194	2,499	3,848	21,333
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	9	16	26
Suspense	—	...	...	...	...	...	...	...	...	*—1,150*	...	2,089	*—910*	*—41,519*	*—8,656*	4,591	*—2,843*	7,298	*—41,100*
Expenditure by the Civil Department	...	...	...	...	—	...	...	...	...	96	...	50,666	2,128	6,164	22,691	3,501	12,859	1,816	99,921
Total Civil Works	...	...	...	...	—	...	...	...	...	181,463	...	198,616	70,376	318,565	281,992	289,508	239,880	365,226	1,945,626
Total Provincial	...	...	...	...	—	...	...	...	...	181,463	...	198,616	70,376	318,565	281,992	289,508	239,880	365,226	1,945,626

INCORPORATED -LOCAL.

CIVIL WORKS.

Civil Buildings—																			
New Works	...	1	...	—	...	...	...	...	1	...	...	67	668	...	10,086	5,791	...	4,664	21,277
Repairs	...	8	...	...	...	...	...	...	8	...	...	143	435	...	5,288	7,471	...	218	13,563
	...	9	...	...	...	...	...	...	9	...	...	210	1,103	...	15,374	13,262	...	4,882	34,840
Communications—																			
New Works	...	49	...	767	...	...	...	...	816	16,773	1,268	7,973	44,278	...	45,239	16,340	5,276	28,577	166,540
Repairs	...	655	...	773	...	...	...	...	1,428	1,878	...	5,242	33,921	...	65,017	42,594	2,433	45,645	198,158
	...	704	...	1,540	...	...	...	...	2,244	18,651	1,268	13,215	78,199	...	110,256	58,934	7,709	74,222	364,698
Miscellaneous Public Improvements—																			
New Works	...	...	...	96	...	...	...	...	96	...	...	2,495	3,836	...	1,298	8,942	189	1,729	18,585
Repairs	...	...	...	38	...	...	...	...	38	...	...	1,629	372	...	1,679	3,889	...	274	7,881
	...	...	...	134	...	...	...	...	134	...	...	4,124	4,208	...	2,977	12,831	189	2,003	26,466
TOTAL WORKS AND REPAIRS	...	713	...	1,674	...	...	...	...	2,387	18,651	1,268	17,549	83,510	...	128,607	85,027	7,898	81,107	426,004
Establishment	...	71	...	416	...	...	...	...	487	...	241	3,921	4,065	...	39,603	10,851	605	9,207	68,980
Tools and Plant	...	11	...	25	...	...	...	...	36	...	19	256	68	...	1,087	437	210	1,659	3,772
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—	...
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—3,618	...	...	1,257	—2,361
Expenditure by the Civil Department	...	434	1,037	...	...	...	...	...	1,471	15,907	7,688	9,456	159	423,780	52,718	1,764	400,375	126,731	1,040,019
TOTAL INCORPORATED LOCAL	...	1,229	1,037	2,115	...	...	...	...	4,381	34,558	9,216	31,182	87,802	423,780	218,397	98,079	409,088	219,961	1,536,444
GRAND TOTAL *Rx.*	632,830	41,655	22,668	14,930	503	32,407	3,044	73,837	821,874	230,897	448,545	276,233	183,489	794,765	516,246	491,379	728,460	737,963	5,229,851
Deduct—Charges incurred on account of Tel. Dept. by Bombay P. W. D.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*431*	*431*
																			5,229,420

ADD—EXPENDITURE IN ENGLAND, AS PER HOME ACCOUNTS, *viz.* :—

	£	£	£	£	
Royal Indian Civil Engineering College, Cooper's Hill—					
Salaries of President, Professors, &c., wages of servants, provisions, and contingent expenses, and refund of caution money to students	24,792				
Cost of alterations and additions to the College Buildings	810				
		25,602			
Salaries and expenses, while gaining practical experience in their profession, of Students retained in England after having passed out of the Royal Indian Civil Engineering College		4,357			
Passage to India of officers on appointment, and pay of an Engineer engaged for the electric light of the Viceregal Lodge, Simla		1,576			
Furlough pay and allowances of Military Officers in the Public Works Department		20,728			
Absentee allowances of Civil Officers in the Public Works Department		45,381			
			97,644		
Salaries and Fxpenses of Native Officers of the Public Works Department whilst undergoing practical training in England, and return passages to India			745		
Stores for India—					
Military Works				98,389	
Civil Works				13,603	
				14,164	
					£ 126,156
EXCHANGE ON ENGLISH PAYMENTS					*Rx* 56,613
GRAND TOTAL, MILITARY AND CIVIL WORKS					5,412,189

ABSTRACT.

	Imperial.	Provincial.	Local.	TOTAL INDIA.	ENGLAND.	EXCHANGE.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
Military Works	1,118,756	...	...	1,118,756	13,603	6,104	1,138,463
Civil Works	628,594	1,945,626	1,536,444	4,110,664	112,553	50,509	4,273,726

No. 62A.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	Buildings for accommodation of Troops.																						
	New sets of buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation for European troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.	Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication	General Cantonment Works.	Fortifications.	Dockyard or Naval.	GRAND TOTAL.	*Deduct Outlay from Contributions*	NET TOTAL.
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.															
	Rs.	*Rs.*	*Rs*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs*	*Rs.*	*Rs.*	*Rs*	*Rs.*	*Rs.*	*Rs*	*Rs.*	*Rs*	*Rs.*	*Rs.*	*Rs.*	*Rs*	*Rs.*	*Rs.*	*Rs.*
Inspector-General of Military Works	65,744	31,121	46,647	13,658	150	13,542	1,347	37	8,233	2,019	14,476	1,034	12,218	10,416	8,797	945	13,009	16,171	28,389	1,972	289,925	*1,836*	288,089
Rajputana and Central India	...	...	3,158	5	2	14	...	...	740	...	905	...	466	1,561	690	...	...	200	47	...	7,788	*183*	7,605
Coorg	345	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	..	..	...	...	347	..	347
Hyderabad	8,645	...	6,577	...	72	...	...	...	57	...	31	...	6	229	435	..	...	456	39	—	16 547	...	16,547
Central Provinces	...	68	1,461	7	...	...	18	...	50	...	725	28	24	272	1,584	...	57	...	100	...	4,394	...	4,394
Upper Burma	57,743	—	227	...	13,757	32	...	...	...	...	5,742	...	2,066	4,343	3,902	...	...	9,786	197	...	97,795	*132*	97,663
Lower Burma	6,648	...	518	...	17	...	—	...	...	...	1,300	...	320	2,351	1,942	...	...	322	39	...	13,457	*92*	13,365
Assam	...	...	...	...	...	...	...	...	...	...	1,117	...	...	64	...	...	14,358	236	66	...	15,841	...	15,841
Bengal	...	...	...	—	...	...	...	...	...	...	85	...	12	243	25	...	...	2	7	...	374	...	374
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	589	257	1	...	847	...	847
Punjab	...	...	...	...	...	...	...	...	403	134	2,116	...	...	...	349	...	2,262	1,751	838	...	7,853	...	7,853
Madras	7,976	1,780	487	...	...	386	...	...	1,465	...	654	...	13,375	1,161	2,907	230	3	789	28	...	31,241	*1,620*	20,621
Bombay	10,423	...	9,013	125	641	...	...	...	507	...	6,738	870	7,628	957	425	...	...	2,246	1,624	6,853	48,050	*211*	47,839
TOTAL	157,524	32,969	68,088	13,795	14,641	13,974	1,365	37	11,455	2,153	33,889	1,932	36 115	21,597	21,056	1,175	30,278	32,216	31,375	8,825	534,459	*4,074*	530,385

No. 62B.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY BUILDINGS.

PROVINCES.	Buildings for accommodation of Troops.												Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation for European troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.	Rents of buildings or compensation for quarters.												
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspector-General of Military Works	...	...	41,686	13,155	1,119	1,965	487	104	1,423	47	4,830	6,790	321	4,385	6,984	10,524	735	11,694	42,198	4,106	319	152,872	11,364	141,508
Rajputana and Central India	4,191	489	...	...	31	73	...	—	603	...	1,032	...	35	186	443	695	...	...	2,690	27	...	10,495	852	9,643
Coorg	...	...	...	...	6	...	...	...	...	...	...	31	...	...	...	...	...	...	...	...	—	37	...	37
Hyderabad	2,173	...	...	...	855	...	...	...	157	...	401	150	—	64	690	493	...	...	1,850	73	...	6,906	...	6,906
Central Provinces	...	156	1,131	...	...	...	44	...	115	...	486	...	175	70	167	721	...	1,783	281	155	...	5,284	...	5,284
Upper Burma	5,417	26	...	...	441	...	...	...	10	...	2,216	693	...	31	1,842	222	...	...	3,239	640	..	14,777	...	14,777
Lower Burma	3,455	...	...	...	136	...	237	...	...	...	2,437	266	19	734	1,091	611	...	...	2,169	1,181	...	12,336	535	11,801
Assam	...	...	...	...	...	...	...	...	...	...	1,241	268	...	...	278	...	...	2,382	1,105	231	...	5,505	...	5,505
Bengal	...	...	...	...	...	...	...	...	...	...	260	...	...	67	327	92	...	...	716	...	...	1,462	...	1,462
North-Western Provinces and Oudh	...	...	...	...	2	...	...	...	...	...	23	...	...	...	...	249	...	...	50	85	...	409	...	409
Punjab	190	...	...	...	...	...	...	...	497	438	2,360	...	...	93	64	470	269	267	2,396	2,040	...	9,084	...	9,084
Madras	14,305	3,200	...	...	...	...	...	...	...	...	...	3,759	...	802	1,701	2,794	336	2,996	872	686	...	31,451	122	31,329
Bombay	18,641	1,052	...	...	2,038	...	582	...	460	154	3,343	5,071	1,264	3,019	1,655	1,006	...	117	9,639	2,507	1,663	52,211	...	52,211
TOTAL	48,372	4,923	42,817	13,155	4,628	2,038	1,350	104	3,265	639	18,629	17,028	1,814	9,451	15,242	17,877	1,340	19,239	67,205	11,731	1,982	302,829	12,873	289,956

No. 62C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Marine.	Custom.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residences and Secretariat Offices of Government of India.	Treasury and Currency.	Residences for Local Governments and Secretariat Offices.	Residency and Agency.	Land Revenue.	Stamps and Stationery.	Surveyor-General's Office.	Minor Departments.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay form Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspector-General of Military Works	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,767	...	...	...	...	...	...	10,767	...	10,767
Rajputana	...	...	...	...	...	111	...	...	...	...	13	...	...	...	...	493	167	22	205	112	...	...	5	...	1,128	...	1,128
Central India	...	...	...	308	...	244	13	...	...	68	46	...	...	...	...	...	...	9	101	...	40	...	101	84	1,014	*428*	586
Coorg	...	...	...	...	...	...	...	...	322	...	...	...	...	...	...	10	1	1	7	...	...	...	...	11	352	*10*	342
Hyderabad	...	...	...	...	...	85	49	...	...	1,386	...	...	...	...	...	...	45	793	2	3	56	...	...	...	2,419	*175*	2,244
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	407	...	...	...	...	...	407	...	407
Biluchistan Agency	...	...	...	...	...	138	77	...	...	...	3,808	...	...	...	4,221	...	1,101	116	125	1,680	725	...	1,898	221	14,110	...	14,110
Central Provinces	...	...	...	...	...	197	159	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	356	...	356
Upper Burma	381	...	...	...	...	5,515	4,022	...	...	2,064	...	...	...	...	...	...	35,502	1,710	38,170	15,992	895	...	3,254	7,297	114,752	...	114,752
Lower Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	830	...	...	...	...	53	...	...	56	939	*939*	...
Assam	...	...	...	...	...	394	144	...	...	...	...	...	...	7	...	...	...	...	...	...	...	...	...	...	545	...	545
Bengal	...	...	221	652	174	1,548	3,056	9,941	75	...	361	...	...	6,368	..	...	...	...	...	...	...	14	...	683	23,093	*46*	23,047
N. W. Provinces and Oudh	...	...	...	2,801	...	621	102	756	...	...	...	...	...	...	...	...	...	40	...	...	...	...	...	...	4,320	...	4,320
Punjab	...	...	...	...	...	1,684	661	9,267	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,612	...	11,612
Madras	...	...	...	...	...	246	110	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	356	...	356
Bombay	...	1	864	...	2,221	1,317	1,896	...	121	...	24	...	...	...	...	...	...	...	3	344	...	...	...	...	6,791	...	6,791
TOTAL	381	1	1,085	3,761	2,395	12,100	10,289	19,964	518	3,518	4,252	...	...	6,375	4,221	1,333	36,816	13,458	38,970	18,131	1,769	14	5,258	8,352	192,961	*1,598*	191,363

No. 62D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Buildings and Secretariat Offices of Government of India.	Residences for Local Governments and Secretariat Offices.	Residency and Agency.	Land Revenue.	Treasury and Currency.	Surveyor General's Office.	Minor Departments.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Inspector-General of Military Works	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	...	3,823	...	...	...	...	...	10	3,839	13	3,826
Rajputana	...	...	...	...	...	65	97	...	...	430	24	...	...	...	290	123	201	115	93	...	...	225	16	1,679	...	1,679
Central India	...	...	...	52	...	133	129	...	437	558	14	...	...	...	—200	32	332	579	21	132	...	232	465	2,916	448	2,468
Coorg	...	...	...	...	...	52	...	...	34	..	...	87	2	...	6	16	2	21	29	...	...	17	70	336	...	336
Hyderabad	...	...	...	...	...	165	15	...	340	...	...	...	...	...	...	...	111	...	...	2	...	...	79	712	...	712
Port Blair	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	1,208	...	...	...	...	...	1,208	..	1,208
Biluchistan Agency	21	...	...	...	...	133	101	...	...	766	...	...	...	...	...	303	...	91	859	254	...	166	670	3,364	...	3,364
Central Provinces	...	...	...	...	...	113	24	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	137	...	137
Upper Burma	...	...	...	...	...	79	99	...	1,195	...	...	...	...	...	...	674	17	637	4,913	17	...	76	1,314	9,021	...	9,021
Lower Burma	...	...	...	...	...	...	...	...	...	...	..	...	...	...	17	...	...	...	...	12	...	...	1	30	30	...
Assam	...	...	...	...	...	285	284	...	...	...	...	...	27	...	...	...	...	...	...	...	...	...	...	596	...	596
Bengal	...	...	944	1,748	1,472	1,439	1,466	6,525	...	242	...	490	37	...	...	...	...	...	...	...	610	...	1,217	16,190	1,037	15,153
N. W. Provinces and Oudh	...	60	...	2,514	...	1,325	419	197	...	...	...	10	...	104	...	...	...	...	...	...	...	15	...	4,644	...	4,644
Punjab	...	...	...	...	...	1,332	487	6,615	...	...	...	...	...	...	...	...	...	...	...	...	...	...	824	9,258	...	9,258
Madras	...	...	579	...	...	849	500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,928	...	1,928
Bombay	...	...	2,495	6	405	1,293	1,483	...	...	160	...	68	...	...	...	...	...	...	...	...	...	...	221	6,131	...	6,131
TOTAL	21	60	4,018	4,320	1,877	7,269	5,104	13,337	2,006	2,156	38	655	66	104	113	1,148	4,486	2,651	5,915	417	610	731	4,887	61,989	1,528	60,461

No. 62E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	3,241	210	...	...	...	...	...	3,451	*3,074*	377
Central India	2,947	...	...	...	...	...	...	2,947	*2,215*	732
Coorg	2,304	...	...	...	29	...	...	2,333	...	2,333
Biluchistan Agency	...	2,168	...	...	...	1,989	...	4,157	...	4,157
Upper Burma		*113,222			...	...	...	113,222	..	113,222
Lower Burma	—1	931	...	...	...	...	...	930	*931*	—1
Hyderabad	...	...	...	...	...	234	...	234	*234*	...
Punjab	40,321	1,389	...	...	...	...	...	41,713	...	41,713
TOTAL	48,815	117,920	...	...	29	2,223	...	168,987	*6,454*	162,533

* Details are not given in the Examiner's account.

No. 62F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	3,943	779	...	...	...	...	...	4,722	*326*	4,396
Central India	12,796	...	...	...	222	150	...	13,168	*5,770*	7,398
Coorg	5,745	...	15	...	...	...	...	5,760	...	5,760
Biluchistan Agency	1,563	6,117	...	...	...	509	...	8,489	...	8,489
Upper Burma		*13,227			21	...	...	13,248	...	13,248
Lower Burma	1,461	428	...	...	...	...	...	1,889	*428*	1,461
N.-W. Provinces and Oudh	2,505	...	...	...	75	...	...	2,580	*75*	2,505
Punjab	7,050	4,370	...	...	...	...	...	11,420	...	11,420
TOTAL	35,063	25,221	15	...	318	659	...	61,276	*6,599*	54,677

* Details are not given in the Examiner's account.

No. 62G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Light House.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Petroleum Oil Wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana . . .	...	8	...	...	1,285	...	...	...	...	120	1,413	*1,413*	...
Coorg	...	...	...	...	...	...	...	...	...	3	3	...	3
Biluchistan Agency . .	...	...	...	...	38,475	3,727	...	*—654*	...	...	41,548	...	41,548
Hyderabad . . .	...	...	...	...	6,126	...	...	...	...	126	6,252	*6,252*	...
Central Provinces . .	...	...	...	...	...	...	...	...	55	...	55	...	55
Upper Burma . . .	...	...	...	...	22	...	...	...	...	601	623	...	623
Lower Burma . . .	8,089	...	...	...	...	...	...	...	...	1,404	9,493	*1,404*	8,089
Bengal	...	...	...	...	...	...	...	...	...	953	953	...	953
Bombay	...	197	...	...	471	..	...	...	...	...	668	...	668
TOTAL .	8,089	205	...	...	46,379	3,727	...	*—654*	55	3,207	61,008	*9,069*	51,939

No. 62H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Harbours.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Petroleum Oil Wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	9	6	...	189	...	...	...	...	204	*204*	...
Biluchistan Agency . .	...	...	...	...	...	...	...	...	...	...	...	...
Hyderabad	...	...	...	...	...	...	...	...	20	20	*20*	...
Central Provinces . . .	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma . . .	...	...	...	...	221	...	...	...	1,547	1,768	...	1,768
Lower Burma . . .	...	...	...	...	...	...	...	...	367	367	*367*	...
Bengal	...	...	...	...	...	...	...	...	...	...	...	...
Bombay	6	...	...	...	...	...	...	...	...	6	...	6
TOTAL .	6	9	6	...	410	...	...	...	1,934	2,365	*591*	1,774

No. 62I.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments, &c.	Secretariat Offices.	Land Revenue.	Board of Revenue.	Political Agency	Stamps and Stationery.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	333	...	116	..	...	4	...	4,570	1,407	3,984	...	...	...	3	13,292	412	13,353	3,778	502	888	...	17	374	6	43,039	289	42,750
Lower Burma	...	239	...	252	564	...	...	1,512	1,871	87	...	...	...	...	6,423	536	21,463	5,182	109	80	...	...	2,638	9,039	49,995	...	49,995
Assam	100	...	...	...	...	...	...	279	22	...	...	50	...	...	4,051	453	520	1,115	1,380	445	...	335	755	376	9,881	...	9,881
Bengal	...	83	...	...	...	3,263	...	3,966	252	27,254	...	...	191	14,354	22,928	312	19,586	16,047	2,945	6,127	177	...	319	5,203	123,007	2,497	120,510
N. W. P. and Oudh	1,801	...	...	...	...	2,945	...	1,575	131	11,266	44	...	...	821	4,718	2,804	8,956	8,609	1,241	7,843	...	374	5,932	266	59,326	1,090	58,236
Punjab	90	...	1,112	...	...	397	...	241	176	11,322	109	34	...	1,282	5,346	866	11,101	9,948	11,852	2,400	...	208	1,304	1,505	59,293	10,922	48,371
Madras	217	...	998	...	...	1,312	12	1,385	952	23,053	23	...	4	304	35,192	1,247	1,933	4,316	6,477	9,261	3,049	291	2,597	4,335	96,958	4,472	92,486
Bombay	890	907	...	...	...	8,147	..	181	347	20,265	...	356	388	337	5,397	2,724	3,742	14,138	24,889	39,092	127	99	430	3,435	125,891	18,232	107,659
TOTAL	3,431	1,229	2,226	252	564	16,068	12	13,709	5,158	97,231	176	440	583	17,101	97,347	9,354	80,654	63,133	49,395	66,136	3,353	1,324	14,349	24,165	567,390	37,502	529,888

No. 62J.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Government Experimental Farms.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments.	Secretariat Offices.	Land Revenue.	Board of Revenue.	Stamps and Stationery.	Political Agency.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	...	...	...	15	...	...	2	..	150	41	682	...	...	...	48	1,002	433	1,040	674	288	131	...	3	522	...	5,031	...	5,031
Lower Burma	...	...	653	...	415	602	...	898	795	356	...	...	...	...	...	2,350	785	1,191	554	409	148	...	...	1,139	2,059	12,354	...	12,354
Assam	...	...	...	...	...	...	...	...	304	41	...	...	...	50	36	1,767	253	466	225	388	30	...	16	438	877	4,891	4	4,887
Bengal	...	...	164	...	...	...	775	...	2,847	1,645	5,073	54	17	...	181	6,444	1,122	6,546	3,128	3,330	3,808	91	...	1,512	3,929	40,666	1,106	39,560
N. W. P. and Oudh	154	...	...	...	...	...	910	...	1,257	209	9,079	123	...	...	438	1,924	1,115	3,251	8,316	2,185	821	9	146	327	188	30,452	...	30,452
Punjab	...	1	...	50	...	...	276	...	1,392	563	2,848	150	...	—48	631	1,034	1,079	3,733	4,766	1,266	596	43	85	1,074	469	20,008	...	20,008
Madras	...	...	...	8	...	...	112	...	3,922	347	1,652	183	7	...	124	711	2,141	1,336	921	923	1,932	34	71	2,029	1,750	18,203	42	18,161
Bombay	...	168	429	...	...	...	420	...	2,541	293	7,975	...	...	692	1,618	2,750	3,106	1,732	3,889	2,011	3,655	47	82	1,448	1,105	33,967	416	33,551
TOTAL	154	169	1,246	73	415	602	2,495	898	13,208	3,501	27,309	510	24	694	3,076	17,982	10,034	19,295	22,473	10,800	11,121	224	403	8,489	10,377	165,572	1,568	164,004

No. 62K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	14,317	49,608	506	...	162	...	358	...	...	64,951	*859*	64,092
Lower Burma	6,567*				...	...	...	...	...	6,567	...	6,567
Assam	2,055	6,283	1,400	...	...	...	1,512	...	...	11,250	*1,114*	10,136
Bengal	38,251	1,783	...	...	...	...	1,533	...	...	41,567	*44*	41,523
North-Western Provinces and Oudh	11,236	...	...	...	624	...	1,299	...	...	13,159	...	13,159
Punjab	5,753	19,204	486	...	*—34*	...	1,217	...	...	26,626	*1,632*	24,994
Madras	43,060	...	...	...	...	...	...	...	...	43,060	...	43,060
Bombay	18,820	12,473	1,932	...	...	...	531	...	...	33,756	*288*	33,468
TOTAL	133,492	95,918	4,324	...	752	...	6,450	...	...	240,936	*3,937*	236,999

* Unclassified in Examiner's Account.

No. 62L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Lines of Telegraphic communication.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	23,447	13,305	...	...	1,171	...	154	...	...	38,077	...	38,077
Lower Burma		41,721*				...	...	...	...	...	41,721	...	41,721
Assam	100	4,512	2,749	1,279	...	...	...	1,142	...	...	9,782	...	9,782
Bengal	...	52,821	6,731	...	...	...	...	166	...	...	59,718	*55*	59,663
North-Western Provinces and Oudh	...	74,430	6	6	6	9,567	...	2,839	...	...	86,854	*456*	86,398
Punjab	...	62,197	14,763	461	...	10,551	...	2,377	...	...	90,349	...	90,349
Madras	...	13,514	...	...	...	...	...	...	...	...	13,514	*60*	13,454
Bombay	...	59,463	22,272	4,497	38	...	...	1,146	...	...	87,416	*11*	87,405
TOTAL	100	290,384	101,547	6,243	44	21,289	...	7,824	...	...	427,431	*582*	426,849

* Unclassified in Examiner's Account.

No. 62M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	...	...	...	...	...	334	334	...	334
Lower Burma	...	...	...	...	...	234	951	...	20	1,205	...	1,205
Assam	...	2	...	47	22	...	...	...	6	77	2	75
Bengal	...	...	...	294	—25	4,269	296	..	3,276	8,110	3,976	4,134
North-Western Provinces and Oudh	1,075	...	...	798	...	...	...	...	266	2,139	266	1,873
Punjab	29,740	...	28	27,093	6,405	...	...	5	120	63,391	31,110	32,281
Madras	179	...	...	1,924	...	836	...	...	200	3,139	1,349	1,790
Bombay	626	...	489	538	297	149	345	...	15	2,459	1	2,458
TOTAL	31,620	2	517	30,694	6,699	5,488	1,592	5	4,237	80,854	36,704	44,150

No. 62N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	17	...	...	...	...	...	17	...	17
Lower Burma	...	...	...	33	...	165	585	...	...	783	...	783
Assam	...	...	...	35	...	...	...	...	...	35	...	35
Bengal	...	...	...	...	...	1,705	89	...	3,797	5,591	...	5,591
North-Western Provinces and Oudh	435	...	...	271	...	...	...	...	724	1,430	725	705
Punjab	152	...	3,416	11	193	...	...	...	...	3,772	...	3,772
Madras	970	...	...	3	98	163	...	...	...	1,234	...	1,234
Bombay	200	...	...	45	10	614	71	...	1,891	2,831	55	2,776
TOTAL	1,757	...	3,416	415	301	2,647	745	...	6,412	15,693	780	14,913

No. 62O.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	433	433	*433*	...
Central Provinces	...	...	...	...	...	...	...	...	289	834	...	5	1,128	*1,128*	...
Rajputana	...	...	...	...	...	...	...	...	1	...	...	...	1	...	1
Lower Burma	...	...	...	...	...	...	...	...	...	67	...	...	67	...	67
Assam	...	...	...	...	...	...	...	...	...	...	668	...	668	...	668
N. W. P. and Oudh	...	...	...	...	...	...	...	...	5,203	6,902	553	...	12,658	*2,572*	10,086
Punjab	...	...	243	57	...	...	...	...	3,520	1,355	616	...	5,791	...	5,791
Bombay	...	...	182	...	...	...	...	...	1,220	3,262	...	...	4,664	...	4,664
TOTAL	...	...	425	57	...	...	...	...	10,233	12,420	1,837	438	25,410	*4,133*	21,277

No. 62P.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	5	...	...	...	...	4	1	...	31	...	...	41	*41*	...
Rajputana	...	...	...	...	...	...	...	...	...	8	...	...	8	...	8
Lower Burma	...	...	...	...	...	...	...	...	11	96	36	...	143	...	143
Assam	...	...	...	...	...	...	...	...	...	...	435	...	435	...	435
N. W. P. and Oudh	...	...	...	...	...	...	...	...	2,662	2,329	267	30	5,288	...	5,288
Punjab	...	...	1,527	112	241	338	...	256	2,786	1,484	727	...	7,471	...	7,471
Bombay	...	...	3	...	...	...	...	...	23	154	...	38	218	...	218
TOTAL	...	5	1,530	112	241	338	4	257	5,482	4,102	1,465	68	13,604	*41*	13,563

No. 62Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Miscellaneous.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boats, bridges, and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	49	...	...	...	...	...	...	...	49	...	49
Coorg	27	18	...	391	...	...	331	...	...	...	767	...	767
Central Provinces	...	510	17,236	...	...	...	...	...	...	...	17,746	*973*	16,773
Upper Burma	...		1,268*			...	...	...	...	...	1,268	...	1,268
Lower Burma	...		7,973*			...	...	...	...	...	7,973	...	7,973
Assam	...	1,587	38,855	...	...	...	814	...	3,022	...	44 278	...	44,278
North-Western Provinces and Oudh	...	17,088	20,666	7,469	221	...	...	...	300	...	45,744	*505*	45,239
Punjab	...	2,137	2,915	...	...	9,506	180	...	1,138	464	16,340	...	16,340
Madras	...	4,290	...	...	...	...	...	986	...	...	5,276	...	5,276
Bombay	...	14,619	9,271	3,782	389	...	413	...	103	...	28,577	...	28,577
TOTAL	27	40,249	98,233	11,642	610	9,506	1,738	986	4,563	464	168,018	*1,478*	166,540

* Undefined in the Examiner's Accounts.

No. 62R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boats, bridges, and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Central Provinces	1,665	258	...	...	...	...	...	...	...	...	1,923	45	1,878
Rajputana	...	655	...	...	...	...	...	...	...	...	655	...	655
Coorg	...	...	616	...	...	25	...	124	...	8	773	...	773
Lower Burma		*5,142			...	...	...	100	...	...	5,242	...	5,242
Assam	1,394	28,906	...	...	...	1,469	...	2,152	...	...	33,921	...	33,921
North-Western Provinces and Oudh	53,811	9,009	2,278	...	...	...	...	89	...	...	65,187	170	65,017
Punjab	13,198	17,050	...	299	1,327	669	...	2,175	7,876	...	42,594	...	42,594
Madras	980	...	...	1,282	...	...	171	...	...	...	2,433	...	2,433
Bombay	15,841	16,846	11,441		...	1,163	...	314	...	...	45,645	...	45,645
TOTAL	86,889	77,866	14,335	1,621	1,327	3,326	171	4,954	7,876	8	198,373	215	198,158

* Unclassified in Examiner's Account.

No. 62S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Upper Burma	...	...	...	...	...	...	...	3,595	3,595	3,595	—
Central Provinces	1,376	...	...	18,375	100	...	...	73	19,924	19,924	...
Coorg	...	...	...	96	...	...	...	...	96	...	96
Lower Burma	...	...	50	...	...	...	...	2,445	2,495	...	2,495
Assam	...	...	...	1,352	...	...	...	2,484	3,836	...	3,836
North-Western Provinces and Oudh	—269	...	...	9	2,480	...	...	368	2,588	1,290	1,298
Punjab	1,964	...	193	5,537	1,036	...	...	212	8,942	...	8,942
Madras	...	...	...	...	189	...	...	...	189	...	189
Bombay	...	...	...	1,729	...	...	...	...	1,729	...	1,729
TOTAL	3,071	...	243	27,098	3,805	...	...	9,177	43,394	24,809	18,585

No. 62T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Central Provinces	...	...	...	2	...	...	...	...	2	2	...
Coorg	...	...	...	27	...	...	...	11	38	...	38
Lower Burma	...	...	...	...	...	...	...	1,629	1,629	...	1,629
Assam	...	...	...	41	79	...	...	252	372	...	372
North-Western Provinces and Oudh	122	...	...	...	1,625	...	...	...	1,747	68	1,679
Punjab	121	...	1,032	2,144	46	...	...	246	3,889	...	3,889
Bombay	...	...	...	274	...	...	...	...	274	...	274
TOTAL	243	...	1,032	2,788	1,750	...	...	2,138	7,951	70	7,881

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1889-90.

Section L.—Army.

Revenue *Rx.*944,707, Expenditure *Rx.* 20,677,814

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Army—Effective	63	Abstract Account of Receipts and Charges	164		879,634	16,795,436
„ Non-Effective .	63	Ditto Included in Account No. 63 .	164		65,073	3,882,378
	63A	Detailed Account of Receipts . . .	166	944,707		
	63B	Detailed Account of Charges . . .	169	20,677,814		
	64	Statement of Established Strength . .	176			
		Total .			944,707	20,677,814

No. 63.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1890.

ARMY RECEIPTS.

Number of corresponding Grants.		For details see page	Government of India.	Madras.	Bombay.	Total India.	England.	Exchange on Receipts in England.	Total India and England.
	EFFECTIVE SERVICES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	Army and Garrison Staff	166	...	42	...	42	...	...	42
3	Regimental Pay, Allowances, and Charges	166	22,006	10,124	2,574	34,704	54	24	34,782
4	Commissariat Establishments, Supplies, and Services	166	355,551	79,596	96,014	531,161	...	...	531,161
5	Remount and Veterinary Establishments, Supplies, and Services	166	8,493	2,378	776	11,647	...	...	11,647
6	Clothing Establishments, Supplies, and Services	166	47,411	16,833	9,409	73,653	5,553	2,492	81,698
7	Barrack Establishments, Supplies, and Services	167	579	972	687	2,238	...	...	2,238
8	Administration of Martial Law	167	...	3	...	3	...	...	3
9	Medical Establishments, Supplies, and Services	167	3,585	18,713	5,456	27,754	...	...	27,754
10	Ordnance Establishments, Stores, and Camp Equipage	167	42,761	19,524	26,198	88,483	2,971	1,333	92,787
12	Education	167	959	73	61	1,093	...	...	1,093
13	Sea Transport Charges	168	870	961	5,979	7,810	27,888	12,515	48,213
14	Miscellaneous Services	168	19,588	27,323	1,305	48,216	...	...	48,216
	TOTAL EFFECTIVE SERVICES		501,803	176,542	148,459	826,804	36,466	16,364	879,634
	NON-EFFECTIVE SERVICES.								
17	Military Pensions to Europeans	168	...	2,342	164	2,506	...	...	2,506
18	Military Pensions to Natives	168	...	3	...	3	...	...	3
19	Widows' Pensions and Compassionate Allowances	168	29,424	10,394	10,239	50,057	8,633	3,874	62,564
	TOTAL NON-EFFECTIVE SERVICES		29,424	12,739	10,403	52,566	8,633	3,874	65,073
	TOTAL ARMY RECEIPTS . Rx.		531,227	189,281	158,862	879,370	45,099	20,238	944,707

ARMY CHARGES.

Number of Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	England. Stores.	England. Other Charges.	Exchange on charges in England.	Total India and England.
	EFFECTIVE SERVICES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	£	*Rx.*	*Rx.*
1	Army and Garrison Staff	169	255,796	121,905	103,644	481,345	...	...	...	481,345
2	Administrative Staff	169	101,465	43,689	48,705	193,859	...	...	...	193,859
3	Regimental Pay, Allowances, and Charges	170	4,444,213	1,415,483	1,367,894	7,227,590	...	1,154,051	517,879	8,899,520
4	Commissariat Establishments, Supplies, and Services	170	1,746,128	820,804	542,730	3,109,662	56,918	...	25,542	3,192,122
5	Remount and Veterinary Establishments, Supplies, and Services	171	175,498	50,391	26,911	252,800	...	...	...	252,800
6	Clothing Establishments, Supplies, and Services	172	136,853	33,449	23,343	193,645	174,112	...	78,133	445,890
7	Barrack Establishments, Supplies, and Services	172	130,380	51,972	32,597	214,949	...	...	...	214,949
8	Administration of Martial Law	172	22,216	9,011	7,679	38,906	...	...	...	38,906
9	Medical Establishments, Supplies, and Services	172	360,962	142,803	114,500	618,265	23,646	2,748	11,844	656,503
10	Ordnance Establishments, Stores, and Camp Equipage	173	394,457	95,862	141,348	631,667	253,504	7,951	117,328	1,010,450
11	Ecclesiastical	173	17,488	7,316	5,841	30,645	...	...	...	30,645
12	Education	173	24,695	12,856	5,834	43,385	...	...	...	43,385
13	Sea Transport Charges	174	19,929	19,058	15,764	54,751	...	222,483	99,839	377,073
14	Miscellaneous Services	174	375,603	194,354	33,690	603,647	...	8,590	3,855	616,092
14A	*Mobilization*	174	209,745	...	...	209,745	...	...	...	209,745
15	Volunteer Corps	174	57,989	41,626	31,563	131,178	...	...	...	131,178
	TOTAL EFFECTIVE SERVICES		8,473,417	3,060,579	2,502,043	14,036,039	508,180	1,395,823	854,420	16,794,462
	NON-EFFECTIVE SERVICES.									
16	Rewards for Military Services	174	5,785	1,532	1,164	8,481	...	152	68	8,701
17	Military Pensions to Europeans	175	62,124	67,900	17,888	147,912	...	1,968,306	883,276	2,999,494
18	Military Pensions to Natives	175	323,502	229,341	115,007	667,850	...	...	...	667,850
19	Widows' Pensions and Compassionate Allowances	175	10,896	9,811	4,888	25,595	...	85,242	38,252	149,089
20	Departmental Pensions	175	27,845	14,430	14,969	57,244	...	...	...	57,244
	TOTAL NON-EFFECTIVE SERVICES		430,152	323,014	153,916	907,082	...	2,053,700	921,596	3,882,378
	TOTAL ADJUSTED CHARGES		8,903,569	3,383,593	2,655,959	14,943,121	508,180	3,449,523	1,776,016	20,676,840
	UNADJUSTED EXPENDITURE		—*673*	14,799	—*13,152*	974	...	...	...	974
	TOTAL ARMY CHARGES . Rx.		8,902,896	3,398,392	2,642,807	14,944,095	508,180	3,449,523	1,776,016	20,677,814
							3,957,703			

No. 63 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1890.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 1. ARMY AND GARRISON STAFF.				
Miscellaneous	...	42	...	42
RECEIPTS UNDER GRANT 3. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	1,419	326	500	2,245
Unclaimed Balances of Deserters and others	32	134	65	231
Hutting Money	...	3,205	...	3,205
Miscellaneous	20,555	6,459	2,009	29,023
TOTAL IN INDIA . Rx.	22,006	10,124	2,574	34,704
ENGLAND:				
Discharge Purchase Money . £				54
Exchange on Receipt in England . Rx.				24
TOTAL . Rx.				34,782
RECEIPTS UNDER GRANT 4. COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	34,041	12,738	12,250	59,029
Sale of Malt Liquor	259,712	44,268	77,957	381,937
Sale of Rum	13,068	3,791	2,306	19,165
Commissariat Cattle	...	103	74	177
Value of Stores issued to other Departments	4,027	2,117	...	6,144
Miscellaneous	19,518	13,517	2,307	35,342
Recoveries on account of Table Money, &c., in Inland Steamers	12	280	...	292
Hissar Cattle Farm	2,797	...	...	2,797
Receipts on account of Kheddas	13,155	...	...	13,155
Sale of Transport Cattle	2,837	2,005	422	5,264
Sale of Ambulance Cattle	...	...	1	1
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, &c.	6,384	738	667	7,789
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, &c.	...	39	30	69
TOTAL . Rx.	355,551	79,596	96,014	531,161
RECEIPTS UNDER GRANT 5. REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Cattle and Remounts	133	...	...	133
Sale of Regimental Cast Horses	3,399	1,114	764	5,277
Sale of Chargers selected by Officers	4,025	1,188	1	5,214
Sale of Surplus Remounts	...	20	...	20
Rent of Lands	192	...	...	192
Miscellaneous	744	56	11	811
TOTAL . Rx.	8,493	2,378	776	11,647
RECEIPTS UNDER GRANT 6. CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Clothing, &c.	15,220	3,794	2,334	21,348
Sale of Necessaries	30,802	9,688	6,733	47,223
Hyderabad Contingent	...	2,677	...	2,677
Value of Stores issued to other Departments	807	199	28	1,034
Miscellaneous	582	475	314	1,371
TOTAL IN INDIA . Rx.	47,411	16,833	9,409	73,653
IN ENGLAND:				
Value of Clothing, in possession of Regiments on their transfer from the Indian to the British Establishments and proceeds of sale of unserviceable Clothing Stores, &c. . £				5,553
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				2,492
TOTAL . Rx.				81,698

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1890—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Barrack and Hospital Furniture, Bedding, &c.	504	664	398	1,566
Recoveries for damaged or deficient Barrack Furniture, Utensils, &c.	75	60	128	263
Value of Stores issued to other Departments	...	28	...	28
Miscellaneous	...	220	161	381
TOTAL . Rx.	579	972	687	2,238
RECEIPTS UNDER GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Miscellaneous	...	3	...	3
TOTAL . Rx.	...	3	...	3
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	1,819	563	236	2,618
Stoppages for Men in Hospital	27	31	48	106
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	165	165
Value of Stores issued to other Departments	...	17,479	4,697	22,176
Miscellaneous	1,739	640	310	2,689
TOTAL . Rx.	3,585	18,713	5,456	27,754
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	33,462	10,689	19,201	63,352
Work executed in Manufacturing Departments	...	489	52	541
Hyderabad Contingent	...	2,286	...	2,286
Value of Stores issued to other Departments	6,293	4,832	5 864	16,989
Miscellaneous	3,006	1,228	1,081	5,315
TOTAL IN INDIA . Rx.	42,761	19,524	26,198	88,483
IN ENGLAND: Value of Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishments and proceeds of sale of unserviceable Military Stores, &c. £				2,971
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				1,333
TOTAL . Rx.				92,787
RECEIPTS UNDER GRANT 12.				
EDUCATION.				
Receipts for Damaged Library Books	7	7	...	14
Receipts from Schools, &c.	945	66	61	1,072
Miscellaneous	7	...	...	7
TOTAL . Rx.	959	73	61	1,093

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1890—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 13.				
SEA TRANSPORT CHARGES.				
Table Money	216	916	341	1,473
Passage Money	...	45	90	135
Recoveries of Table Money, &c., in H. M.'s Indian Troopships	654	...	5,548	6,202
TOTAL IN INDIA . Rx.	870	961	5,979	7,810
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, recoveries on account of messing, &c. £			27,802	
Passage of Officers and Troops:				
Recoveries on account of messing "			86	
				27,888
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				12,515
TOTAL . Rx.				48,213
RECEIPTS UNDER GRANT 14.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	3,214	1,712	220	5,146
Fines and Penalties	...	225	5	230
Miscellaneous	16,374	25,386	1,080	42,840
TOTAL . Rx.	19,588	27,323	1,305	48,216
RECEIPTS UNDER GRANT 17.				
MILITARY PENSIONS TO EUROPEANS.				
Retired Officers, Hyderabad Administration	...	2,342	164	2,506
TOTAL . Rx.	...	2,342	164	2,506
RECEIPTS UNDER GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Miscellaneous	...	3	...	3
TOTAL . Rx.	...	3	...	3
RECEIPTS UNDER GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Subscriptions towards Indian Military Service Family Pensions	29,424	10,394	10,228	50,046
Miscellaneous (Artillery Charitable Fund Recoveries)	...	...	11	11
TOTAL IN INDIA . Rx.	29,424	10,394	10,239	50,057
IN ENGLAND:				
Subscriptions towards Indian Military Service Family Pensions . £				8,633
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				3,874
TOTAL . Rx.				62,564
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	531,227	189,281	158,862	879,370
IN ENGLAND . £				45,099
EXCHANGE . Rx.				20,238
TOTAL . Rx.				944,707

No. 63 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1890.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 1.				
ARMY AND GARRISON STAFF.				
Commander-in-Chief	27,854	11,573	14,170	53,597
Adjutant General's Department	24,633	13,853	12,667	51,153
Quarter Master General's Department	25,391	9,763	8,329	43,483
Artillery Inspection	8,042	...	...	8,042
Cavalry Inspection	3,587	...	...	3,587
Musketry Inspection	13,424	4,221	4,130	21,775
Army Signalling	1,346	23	1,799	3,168
Gymnastic Instruction	1,985	...	1,821	3,806
District Command and Staff, 1st and 2nd class	84,188	57,660	40,844	182,692
Garrison and Station Staff	33,912	13,713	8,652	56,277
Hill Sanitaria	18,249	2,835	6,093	27,177
Miscellaneous Depôts	...	3,930	4,936	8,866
Staff of Local Forces	7,502	...	...	7,502
Bazar Establishment	672	...	...	672
Station Conservancy	4,759	4,334	203	9,296
Staff, Miscellaneous	252	...	...	252
TOTAL . Rx.	255,796	121,905	103,644	481,345
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch	16,582	...	...	16,582
Personal Staff of Governor-General-Governors, and Lieutenant-Governors	8,462	2,880	4,157	15,499
Controller's Office	13,748	4,657	5,263	23,668
Ditto Accounts Branch	9,140	3,757	4,209	17,106
Pay Examiner's Office	19,527	7,309	9,839	36,675
Commissariat and Remount Accounts	15,396	9,900	...	25,296
Medical and Fund Accounts	3,515	...	...	3,515
Ordnance and Clothing Accounts	8,349	4,554	4,924	17,827
Medical Accounts	...	...	2,920	2,920
Commissariat, Barrack, and Remount Accounts	...	...	6,818	6,818
Circle Pay Offices	6,746	4,172	6,849	17,767
Pension Pay Office	...	6,460	3,726	10,186
TOTAL . Rx.	101,465	43,689	48,705	193,859

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1890—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
European Army.				
Royal Artillery	506,825	158,472	212,515	877,812
Cavalry	256,798	88,677	34,116	379,591
Engineers	6,835	1,605	1,537	9,977
Infantry	1,431,913	423,192	366,461	2,221,566
Invalid and Veteran Establishment	2,839	7,229	570	10,638
Staff Corps	12,284	5,504	2,082	19,870
General List, Cavalry	3,627	...	1,388	5,015
General List, Infantry	5,217	6,619	707	12,543
Unattached Officers	...	911	13	924
General Officers unemployed	1,810	642	...	2,452
Colonels' Allowances	8,823	626	805	10,254
Recruiting Rewards, &c.	372	169	124	665
Hutting Money	803	126	17	946
Marching Batta	692	...	56	748
Postage Charges	3,078	683	748	4,509
Purchase of Books, &c.	13	...	109	122
Incidental charges of a regimental nature	4,429	1,589	970	6,988
	2,246,358	696,044	622,218	3,564,620
IN ENGLAND:				
Payments to the Imperial Government on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India for the year 1889-90	£650,000			
In settlement of the years 1885-86 and 1886-87	,, 27,867			
On account of arrears for the years 1887-88 and 1888-89	,,170,000			
	847,867			
Sums brought to account in adjustment of Credits to the Indian Troop Service, included in the Army Effective Accounts with the War Office	,, 1,721			849,588
Furlough Allowances of Officers of the Indian Service				205,179
Furlough Allowances of Officers of British Regiments serving in India				90,439
Advances to Regiments proceeding to India				5,042
Pay and Allowances during Voyage of Regiments returning from India				3,600
Outfit allowance to officers on promotion to Commissioned rank				100
Deferred pay issued to Non-Commissioned Officers who took their discharge when on Furlough				103
			£	1,154,051
EXCHANGE ON CHARGES IN ENGLAND			Rx.	517,879
			TOTAL EUROPEAN ARMY . Rx.	5,236,550
Native Army.				
Artillery	36,290	...	11,284	47,574
Body Guard	5,784	2,300	5,328	13,412
Cavalry	849,049	74,829	237,769	1,161,647
Sappers and Miners	41,957	52,858	28,384	123,199
Infantry	1,207,528	564,307	443,688	2,215,523
Hutting Money	10,947	11,268	5,012	27,227
Marching Batta	3,155	1,409	1,574	6,138
Incidental charges of a regimental nature	2,504	1,704	1,062	5,270
Kit Money to Recruits	16,147	4,353	6,075	26,575
Annual Grant in aid of Half Mounting	10,772	5,395	3,054	19,221
Postage Charges	1,866	637	657	3,160
Purchase of Books and Periodicals	1	...	...	1
Reserve Forces.				
Pay of men of the Garrison reserve	161	6	66	233
Pay (including good-conduct pay) of the men of the active reserve	11,562	373	1,712	13,647
Allowance for Road Expenses	132	...	11	143
TOTAL NATIVE ARMY . Rx.	2,197,855	719,439	745,676	3,662,970
TOTAL . INDIA			Rx.	7,227,590
TOTAL . ENGLAND			£	1,154,051
TOTAL . EXCHANGE			Rx.	517,879
			Rx.	8,899,520
GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Establishment.				
Supervising Staff	22,485	5,589	5,588	33,662
Executive Establishment	129,352	60,979	45,001	235,332
Subordinate Establishment	87,206	47,565	16,444	151,215
Ambulance Transport	23,768	16,974	6,908	47,650
Khedda Establishment and Charges	8,704	...	...	8,704
Hissar Cattle Farm	2,991	...	...	2,991
Hoonsoor Cattle Depôt	...	772	...	772
Supplies.				
Provisions for Europeans	393,399	153,278	120,388	667,065
Provisions for Natives	28,414	104,176	35,984	168,574
Carried over	696,319	389,333	230,313	1,315,965

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1890—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	696,319	389,333	230,313	1,315,965
GRANT 4—*contd.*				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES—*contd.*				
Supplies—contd.				
Compensation to Natives for dearness of Provisions	90,520	72,379	68,129	231,028
Compensation to Native Cavalry for dearness of Forage	28,215	...	40,481	68,696
Purchase of Reserve Stock	2,197	12,970	...	15,167
Shwebo Canal Fuel and Forage Reserve Scheme	1,358	...	...	1,358
Malt Liquor purchased locally	270,421	42,473	49,519	362,413
Rum	12,043	...	...	12,043
Contingent Expenses	55	79	1,845	1,979
Services.				
Purchase and Repair of Gear for Battery Animals	...	...	367	367
Purchase of Battery Mules, Ponies, &c.	...	...	809	809
Hire of Transport	29,346	41,166	5,981	76,493
Sea and Inland Water Charges	4,007	20,100	3,502	27,609
Railway Charges	243,971	68,702	46,692	359,365
Hoonsoor Cattle Depôt	...	983	...	983
Charges connected with Grass Cultivation	23,794	...	...	23,794
Khedda Charges	2,122	...	...	2,122
Feed of Horses, Battery Mules, Yaboos, Ponies, Bullocks and Elephants	94,247	58,634	50,427	203,308
Regimental Equipments and Camp Contingencies	9,709	2,845	1,899	14,453
Implements, Godown Furniture, and Contingencies	18,036	15,552	1,603	35,191
Cattle Farm	3,743	...	...	3,743
Freight Charges of Stores from England	1,527	86	654	2,267
Freight Charges of Stores from Port to Port	...	...	229	229
Miscellaneous	15,880	5,565	11,117	32,562
Transport Branch.				
Depôt and Regimental:				
Purchase of Transport Animals	33,639	2,823	97	36,559
Feed of Government Cattle	124,519	73,763	21,531	219,813
Permanent Hired Transport	12,872	3	707	13,582
Purchase and Repair of Gear, Carts, and Equipments	18,795	8,682	4,425	31,902
Rent and Repairs of Buildings	138	...	114	252
Feed and Keep of Reserve Mules with Regiments and Batteries	255	...	...	255
Miscellaneous (including Clothing)	6,492	3,126	1,018	10,636
Ambulance Transport:				
Purchase of Transport Animals	...	...	25	25
Feed of Cattle	...	988	441	1,429
Purchase and Repair of Doolies, Gear, Carts, and Equipments	1,719	382	722	2,823
Rent and Repairs of Buildings	...	...	10	10
Miscellaneous (including Clothing)	189	170	73	432
TOTAL IN INDIA . Rx.	1,746,128	820,804	542,730	3,109,662
IN ENGLAND:				
Stores for India:				
Malt Liquor . £				24,074
Commissariat . ,,				32,844
				56,918
EXCHANGE ON CHARGES IN ENGLAND . ,,				25,542
TOTAL . Rx.				3,192,122
GRANT 5.				
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Supervising Staff	3,135	...	...	3,135
Establishment (Reserve Depôt)	9,933	7,364	1,536	18,833
Veterinary Inspection	4,183	2,016	2,087	8,286
Station Veterinary Hospitals	12,251	6,145	4,195	22,591
Remount—Depôt Garden Reach	3,304	...	...	3,304
Purchase of Remounts	106,814	22,453	17,249	146,516
Feed of Cattle and Remounts	9,939	7,907	795	18,641
Miscellaneous	25,939	4,506	1,049	31,494
TOTAL . Rx.	175,498	50,391	26,911	252,800

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1890—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Clothing Depôt, Presidency	4,267	3,549	1,751	9,567
Manufacturing and Store Establishment	3,016	1,491	1,802	6,309
Clothing Supplies and Services, Agency	84,629	15,659	5,661	105,949
Clothing Supplies and Services, Regimental	8,809	1,823	1,879	12,511
Compensation in lieu of Clothing	36,132	10,927	12,258	59,317
	136,853	33,449	23,351	193,653
Deduct—Value of supplies to Civil Departments	...	...	8	8
TOTAL IN INDIA . Rx.	136,853	33,449	23,343	193,645
IN ENGLAND:				
Stores for India:				
Clothing . . . . . £				174,112
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				78,133
TOTAL . Rx.				445,890
GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments	...	4,031	...	4,031
Subordinate Establishments	40,124	19,013	5,753	64,890
Barrack Furniture	...	7,029	...	7,029
Barrack Bedding	31,025	5,903	8,707	45,635
Lighting Charges	25,734	8,418	4,502	38,654
Miscellaneous	33,497	7,578	13,635	54,710
TOTAL . Rx.	130,380	51,972	32,597	214,949
GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head-Quarters	5,014	2,350	1,965	9,329
Judge Advocate General's Department, Circles	5,081	3,606	1,398	10,085
Miscellaneous	12,121	3,055	4,316	19,492
TOTAL . Rx.	22,216	9,011	7,679	38,906
GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Medical Establishments, Head-Quarters	10,042	5,649	5,870	21,561
Medical Establishments, Districts	222,682	88,446	71,773	382,901
Army Hospital Native Corps	17,802	3,878	3,844	25,524
Medical Store Depôts	10,047	4,953	4,785	19,785
Followers' Hospitals	431	1,708	163	2,302
Supplies	108,824	42,515	34,547	185,886
Miscellaneous	5,034	3,276	389	8,699
	374,862	150,425	121,371	646,658
Deduct—Value of Stores supplied to other Departments	13,900	7,622	6,871	28,393
TOTAL IN INDIA . Rx.	360,962	142,803	114,500	618,265
IN ENGLAND:				
Pay and Allowances of Surgeons on appointment, &c.				2,748
Stores for India:				
Medical				23,646
£				26,394
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				11,844
TOTAL . Rx.				656,503

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1890—*continued*.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 10. ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Supervising Staff	19,299	6,912	5,520	31,731
Arsenals and Depôts	78,749	37,462	45,659	161,870
Manufacturing Establishments	85,680	16,306	38,826	140,812
Harbour Defences, &c.	...	...	3,605	3,605
Miscellaneous (*Personnel*)	3,469	1,901	...	5,370
Local supplies of Stores for Arsenals and Depôts	46,971	10,598	20,595	78,164
Local supplies for Manufacturing Establishments	87,226	917	15,992	104,135
Purchase of Timber	4,753	4,135	9,930	18,818
Repair of Harness and Saddlery with corps	1,178	401	300	1,879
Freight Charges of Stores from Port to Port	242	2,353	937	3,532
Freight Charges of Stores from England	2,749	280	587	3,616
Do. do. Coals do. do.	...	1,112	...	1,112
Purchase and Repair of Camp Equipage	46,740	6,837	9,456	63,033
Gymnasia Stores and Apparatus	129	11	18	158
Army Signalling Stores and Equipment	373	50	33	456
Purchase of Line Gear, &c.	7,998	7,822	3,544	19,364
Miscellaneous	12,840	4,410	1,209	18,459
Expenditure for annual practice, Field Train and Field Telegraph Stores and equipment of the corps of sappers and miners	3,564	1,340	1,682	6,586
	401,960	102,847	157,893	662,700
Deduct—Value of Stores supplied to other Departments	7,503	6,985	16,545	31,033
TOTAL IN INDIA . Rx.	394,457	95,862	141,348	631,667
IN ENGLAND:				
Pay and expenses of Military Officers under technical instruction				2,858
Pay and expenses of Military Officers on special duty				1,913
Portion of the reward to Lieutenant-Colonel Scott, R.E., in lieu of Royalty on Ordnance Telescopic sights				2,512
Pay and expenses of Artificers on appointment to various Government Factories in India and other Miscellaneous expenditure				523
Freight from India of unserviceable Military Stores, &c.				145
Stores for India: Ordnance and Miscellaneous				253,504
			£	261,455
EXCHANGE ON CHARGES IN ENGLAND . Rx.				117,328
TOTAL . Rx.				1,010,450
GRANT 11. ECCLESIASTICAL (*a*)				
Chaplains to the Army (Presbyterian)	857	...	...	857
Chaplains to the Army (Roman Catholic)	16,631	7,316	5,841	29,788
TOTAL . Rx.	17,488	7,316	5,841	30,645
GRANT 12. EDUCATION.				
Army Schools (European Army)	5,793	1,614	2,427	9,834
Lawrence Military Asylum	11,941	...	1,618	13,559
Lower Orphan Schools	419	...	...	419
Donations, &c., to Educational Institutions	1,669	10,421	472	12,562
Garrison Instructors	4,873	821	1,317	7,011
TOTAL . Rx.	24,695	12,856	5,834	43,385

(*a*) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 82.

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1890—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 13.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SEA TRANSPORT CHARGES.				
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	17,277	18,655	15,616	51,548
Medical Comforts, &c., to Troops proceeding by Sea	1,271	403	148	1,822
Her Majesty's Indian Troop Ships	1,381	...	...	1,381
TOTAL IN INDIA . Rx.	19,929	19,058	15,764	54,751
IN ENGLAND:				
Indian Troop Service				218,999
Passage of Officers and Troops, otherwise than in Troop Ships				3,484
			£	222,483
EXCHANGE ON CHARGES IN ENGLAND			Rx.	99,839
			TOTAL . Rx.	377,073
GRANT 14.				
MISCELLANEOUS SERVICES.				
Examination of Military Officers in Native Languages	...	1,043	...	1,043
Sub-Marine Mining	1,186	1,293	4,097	6,576
Miscellaneous	374,417	192,018	29,593	596,028
TOTAL IN INDIA . Rx.	375,603	194,354	33,690	603,647
IN ENGLAND:				
Pay and Expenses of officers studying the Russian Language			£	8,590
EXCHANGE ON CHARGES IN ENGLAND			Rx.	3,855
			TOTAL . Rx.	616,092
GRANT 14A.				
MOBILIZATION.				
Commissariat Department	154,678	...	...	154,678
Ordnance Department	52,201	...	...	52,201
Medical Department	2,866	...	...	2,866
TOTAL Rx.	209,745	...	...	209,745
GRANT 15.				
VOLUNTEER CORPS.				
Establishments and Charges	32,571	25,990	15,368	73,929
Capitation Grants	24,103	15,636	16,195	55,934
Volunteer Reserve Forces	1,315	...	...	1,315
TOTAL . Rx.	57,989	41,626	31,563	131,178
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	...	100	...	100
Victoria Cross	15	...	...	15
Annuities for Meritorious Services	57	43	14	114
Gratuities for Meritorious Services	...	17	...	17
Order of British India	4,090	974	668	5,732
Order of Merit	939	35	180	1,154
Annuities	243	125	100	468
Gratuities	441	238	202	881
TOTAL IN INDIA . Rx.	5,785	1,532	1,164	8,481
IN ENGLAND:				
Cost of Medals			£	152
EXCHANGE ON CHARGES IN ENGLAND			Rx.	68
			TOTAL . Rx.	8,701

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1890—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 17.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MILITARY PENSIONS TO EUROPEANS.				
Retired and Invalid Pensions	61,538	67,340	17,524	146,402
Wound Pensions	413	560	364	1,337
Gratuities	173	...	...	173
TOTAL IN INDIA . Rx.	62,124	67,900	17,888	147,912
IN ENGLAND:				
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,652,012
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments				29,872
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for service in India				
			£	
For the year 1889-90			258,504	
In settlement of the year 1887-88			4,597	
Ditto ditto 1888-89			3,902	
				267,003
Compassionate Allowances to Officers removed from the Service, &c.				1,908
Pensions of Non-Commissioned Officers and Soldiers				16,587
Payments to the Representatives of Lord Clive on account of their reversionary claim to the Capital of the late "Lord Clive's Fund"				924
			£	1,968,306
EXCHANGE ON CHARGES IN ENGLAND			Rx.	883,276
			TOTAL . Rx.	2,999,494
GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Retired, Invalid, and Wound Pensions	291,504	200,143	103,898	595,545
Gratuities	884	933	392	2,209
Family Pensions	31,114	28,265	10,717	70,096
TOTAL . Rx.	323,502	229,341	115,007	667,850
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	6,984	9,557	4,504	21,045
Compassionate Allowances	997	81	40	1,118
Indian Military Service Family Pensions	2,915	173	344	3,432
TOTAL IN INDIA . Rx.	10,896	9,811	4,888	25,595
IN ENGLAND:				
Pensions to Widows and Families of Officers killed in the Mutiny or otherwise in discharge of duty				10,965
Pensions of Widows and Families of Officers, &c., of the Indian Service				62,317
Indian Military Service Family Pensions, towards which the officers subscribed				11,960
			£	85,242
EXCHANGE ON CHARGES IN ENGLAND			Rx.	38,252
			TOTAL . Rx.	149,089
GRANT 20.				
DEPARTMENTAL PENSIONS.				
Pensions	24,926	14,163	12,946	52,035
Gratuities	313	58	371	742
Compassionate Allowances	2,606	209	1,652	4,467
TOTAL . Rx.	27,845	14,430	14,969	57,244
UNADJUSTED EXPENDITURE.				
Issues to Military Department not brought to account	*—43,068*	*—5,661*	*—18,687*	*—67,416*
Transfers between Mililary Departments	996	...	...	996
Unadjusted Expenditure charged to Advances	41,399	20,460	5,535	67,394
TOTAL	*—673*	14,799	*—13,152*	974
TOTAL EXPENDITURE, MILITARY DEPARTMENT:				
IN INDIA	8,902,896	3,398,392	2,642,807	14,944,095
IN ENGLAND			£	3,957,703
EXCHANGE ON PAYMENTS IN ENGLAND			Rx.	1,776,016
			TOTAL . Rx.	20,677,814

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1889-90.

	Bengal.			Madras.			Bombay.			Total.		
	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.
	No.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
European Army.												
Artillery	290	7,104	7,394	88	2,134	2,222	118	2,991	3,109	496	12,229	12,725
Cavalry	174	3,612	3,786	58	1,204	1,262	29	602	631	261	5,418	5,679
Engineers	*209	...	209	42	...	42	*31	...	31	*282	...	282
Infantry	986	33,468	34,454	290	9,840	10,130	261	8,856	9,117	1,537	52,164	53,701
Invalid and Veteran Establishment	7	3	10	10	34	44	3	...	3	20	37	57
Staff Corps	*447	...	447	*204	...	204	*151	...	151	*802	...	802
General List, Cavalry	*13	...	13	*11	...	11	*6	...	6	*30	...	30
General List, Infantry	*70	...	70	*38	...	38	*21	...	21	*129	...	129
Unattached Officers	...	...	...	1	...	1	...	...	...	1	...	1
General Officers unemployed	17	...	17	8	...	8	11	...	11	36	...	36
Total European Army	2,213	44,187	46,400	750	13,212	13,962	631	12,449	13,080	3,594	69,848	73,442
	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Native Army.												
Artillery	25	3,054	3,079	...	82	82	8	600	608	33	3,736	3,769
Body Guard	2	120	122	3	3	(a)6	1	71	72	6	194	200
Cavalry	254	16,424	16,678	36	2,104	2,140	71	4,496	4,567	361	23,024	23,385
Sappers and Miners	68	1,368	1,436	66	1,595	1,661	68	867	935	202	3,830	4,032
Infantry	597	62,153	62,750	288	28,449	28,737	234	22,256	22,490	1,119	112,858	113,977
Total Native Army	946	83,119	84,065	393	32,233	32,626	382	28,290	28,672	1,721	143,642	145,363
Total European and Native Army	3,159	127,306	130,465	1,143	45,445	46,588	1,013	40,739	41,752	5,315	213,490	218,805

* Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.
(a) The other rank and file of the Governor's Body Guard are included in the strength of the Native Cavalry.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1889-90.

Section L. L.—Special Defence Works.

Expenditure *Rx.* 689,481.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Special Defence Works	65	Expenditure	178	...	...	689,481
			Total .		...	689,481

No. 65.—ABSTRACT ACCOUNT OF EXPENDITURE on SPECIAL DEFENCE WORKS, for and to end of the year 1889-90.

INDIA. INSPECTOR GENERAL OF MILITARY WORKS.	Amount of estimate.	Amount expended: To end of previous year.	During the year.	To end of year.
COAST DEFENCES.	Rx.	Rx.	Rx.	Rx.
Improvements to Fulta Paint Battery, River Hooghly	27,253	15,783	398	16,181
Remodelling " " Battery for new armaments	14,786	1,534	7,616	9,150
Construction of Chingree Khal Battery, River Hooghly	52,421	17,720	21,651	39,371
Improvements to Grand Magazine	3,387	3,348	17	3,365
" " Minor Magazines	516	455	—454	1
Landward Communications	20,160	1,035	5,226	6,261
Hooghly Point Survey	2,600	1	2,646	2,647
		39,876	37,100	76,976
FRONTIER DEFENCES.				
Bala Hissar Defences and Magazines, Peshawar	8,690	4,233	3,499	7,732
Water-supply, Jumrood	...	1	...	1
Defensible serai at Lundi Kotal and road, &c.	23,916	16,297	2,329	18,626
" position at Attock and roads	15,419	801	8,082	8,883
" " and Arsenal at Rawalpindi	13,817	8,408	6,819	15,227
Arsenal at Ferozepore	46,946	36,954	5,794	42,748
Sukkur Defences and Block-houses for the Railway bridge over the Indus	65,832	7,953	25,294	33,247
Defensible post, Mooltan	82,423	75,331	3	75,334
Loralai Defences	2,749	2,124	206	2,330
Miri Defences and Arsenal, Quetta	124,026	79,565	37,078	116,643
Defences to Railway bridge over the Lora at Said Hamid	390	193	202	395
Sind Peshin Railway Defences Said Hamid	9,310	...	34	34
" " " Sutlej at Bhawalpore	1,893	1,893	...	1,893
Baleli-Regi Ghazaband and Murgi Kotal Defensive Works and roads	180,000	144,640	19,198	163,838
Bridge head at Shershah, Ramawala	197	34	163	197
Block-houses for Railway Bridge over Chenab at Ramawala	2,602	...	2,600	2,600
New Post Chaman	18,093	...	11,570	11,570
Chuppar Defences	2,904	...	1,338	1,338
Staff Quarters, Peshin	1,182	...	468	468
		378,427	124,677	503,104
MILITARY COMMUNICATIONS.				
Quetta-Chaman road	86,878	86,946	—335	86,611
Said-Hamid-Gulistan road	13,984	13,839	145	13,984
Quetta-Kach road	23,806	24,025	—680	23,345
Gulistan-Argutai road	4,449	4,441	8	4,449
Gurkhai-Peshin road	4,108	4,019	149	4,168
Peshin-Sirinam road	7,182	7,091	69	7,160
Peshin-Said-Yaru road	4,773	4,773	...	4,773
Kwaja-Amran Crest road	4,398	73	95	168
Gulistan-Killa-Abdulla road	6,120	4,294	...	4,294
Baleli-Gulistan road	16,646	5,496	10,554	16,050
Peshin-Massai road	2,641	2,641	...	2,641
Kach-Gurkhai road	2,825	2,063	1,078	3,141
Peshin-Lora causeway	1,557	1,557	..	1,557
Road, Railway station to camping ground	5,778	378	2,592	2,970
Engines and Machinery	10,629	10,629	...	10,629
Quetta Diversions	1,229	...	810	810
Bridges Quetta-Kutch road	2,441	...	2,460	2,460
Old Chaman new Chaman	4,995	...	3,666	3,666
Colosty-road link with Railway Station	939	...	574	574
Targets for practice at Pur	...	...	414	414
		172,265	21,599	193,864
ARMAMENTS AND FLOATING DEFENCES.				
Expenditure by Secretary of State on Armaments	1,354,900	386,244	163,507	549,751
Loss by Exchange	636,800	165,074	73,364	238,438
Freight charges in India	...	46	3,859	3,905
		551,364	240,730	792,094
		1,141,932	424,106	1,566,038
Deduct—Chargeable to Ordinary Military Works Grant	...	(a)67,705	..	(a)67,705
TOTAL WORKS AND ARMAMENTS	...	1,074,227	424,106	1,498,333
ESTABLISHMENT	...	87,500	38,324	125,824
TOOLS AND PLANT	...	13,587	3,202	16,789
PROFIT AND LOSS	...	88	...	88
SUSPENSE	...	2,923	14,370	17,293
TOTAL INSPECTOR GENERAL	...	1,178,325	480,002	1,658,327
Deduct—Payments by Secretary of State brought to account by Examiner	...	307,928	169,889	567,817
Loss by Exchange	...	170,459	76,228	246,687
NET OUTLAY IN INDIA Rx.	...	609,938	233,885	843,823

	Rx.
(a) Fulta Battery	2,108
Ferozpore Arsenal	20,486
Sukkur Defences	3,924
Defensible Post, Mooltan	41,187
	67,705

No. 65.—Abstract Account of Expenditure on Special Defence Works, for and to end of the year 1889-90—*continued.*

	Amount of estimate.	Amount expended: To end of previous year.	Amount expended: During the year.	Amount expended: To end of year.
BOMBAY.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
COAST DEFENCES.				
Aden Defences	255,149	174,574	30,168	204,742
Bombay "	201,278	108,180	76,775	184,955
Karachi "	166,500	109,403	34,144	143,547
	...	392,157	141,087	533,244
Deduct—Chargeable to Ordinary Military Works Grant	...	(a)66,586	...	(a) 66,586
TOTAL WORKS	...	325,571	141,087	466,658
ESTABLISHMENT	...	50,313	23,089	73,422
TOOLS AND PLANT	...	2,402	738	3,140
SUSPENSE	...	43,146	—1,606	41,540
TOTAL	...	421,452	163,308	584,760
Deduct—Moiety of Expenditure on Aden Defences recoverable from the Home Government	...	56,537	8,573	65,110
TOTAL BOMBAY	...	364,915	154,735	519,650
Deduct—Payments by the Secretary of State brought to account by Examiners	...	64,528	15,923	80,451
Loss by Exchange	...	26,582	7,188	33,770
NET OUTLAY IN INDIA	...	273,805	131,624	405,429
LOWER BURMA.				
COAST DEFENCES.				
Monkey Point Battery, Rangoon	43,738	42,349	1,582	43,931
Syriam " " "	33,512	14,692	17,450	32,142
Choki " " "	12,889	7,450	4,306	11,756
King's Bank " "	4,812	235	4,075	4,310
Inner Minefield Defences—				
King's Bank	6,187	...	1,901	1,901
Electric Light Installat	1,940	...	73	73
Syriam Bank	6,861	...	2,611	2,611
Constructing a Steam Launch	2,000	...	544	544
		64,726	32,542	97,268
Deduct—Chargeable to Ordinary Works Military Grant	...	(b)16,118	...	(b) 16,118
TOTAL WORKS	...	48,608	32,542	81,150
ESTABLISHMENT	...	7,851	3,645	11,496
TOOLS AND PLANT	...	1,775	1,671	3,446
SUSPENSE	...	112	—170	—58
TOTAL LOWER BURMA	...	58,346	37,688	96,034
Deduct—Payments by the Secretary of State brought to account by Examiners	...	13	1,906	1,919
Loss by Exchange	...	6	855	861
NET OUTLAY IN INDIA	...	58,327	34,927	93,254
TOTAL NET OUTLAY IN INDIA *Rx.*	...	942,070	400,436	1,342,506
ADD—EXPENDITURE IN ENGLAND—				
On moiety, Aden Defences £	...	22,975	8,901	31,876
" Armaments "	...	345,144	163,507	508,651
" Stores for India, &c. "	...	72,063	27,105	99,168
		440,182	199,513	639,695
" EXCHANGE ON EXPENDITURE IN ENGLAND *Rx.*	...	188,986	89,532	278,518
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS *Rx.*	...	1,571,238	689,481	2,260,719

NOTE.—Rx. 2,509 shewn last year as "Exchange" in the Bombay account has under instructions been debited to the Aden and Karachi Defences to which defences the outlay in England was originally charged—

	Rx.
(a) Aden Defences	45,675
Bombay "	11,036
Karachi "	9,875
	66,586
(b) Monkey Point Battery	16,118

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1889-90.

Section M.—Provincial.

Expenditure *Rx.* 548,996.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Adjustment on account of Provincial Services.	66	Provincial Balances	182	3,092,576	...	...
	67	Local Balances	183	1,562,877	...	...
	68	Provincial and Local Surpluses and Deficits	184	...	...	548,996
		Total .			...	548,996

No. 66.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1890.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenues as per Account No. 7.	Transfers between Provincial and Local.		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	231,789	769,921	654	1,002,364	774,991	7,906	782,897	219,467	...	12,322
Burma	160,331	1,539,027	...	1,699,358	1,474,405	550	1,474,955	224,403	64,072	...
Assam	102,502	510,388	7,137	620,027	447,927	49,508	497,435	122,592	20,090	...
Bengal	265,107	5,143,450	...	5,408,557	4,922,608	118,295	5,040,903	367,654	102,547	...
N. W. Provinces and Oudh	(a) 426,664	3,130,647	109	3,557,420	2,805,117	222,929	3,028,046	529,374	102,710	...
Punjab	(a) 218,156	1,647,306	38,595	1,904,057	1,655,032	1,605	1,656,637	247,420	29,264	...
Madras	653,008	2,918,244	22,987	3,594,239	2,768,500	28,160	2,796,660	797,579	144,571	...
Bombay	542,726	3,929,548	12,821	4,485,095	3,845,515	55,493	3,901,008	584,087	41,361	...
TOTAL . Rx.	2,600,283	19,588,531	82,303	22,271,117	18,694,095	484,446	19,178,541	3,092,576	504,615	12,322

(a) Differs from the closing balances in last year's accounts by Rx. 1 for corrections since made.

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1890.

	Opening Balance.	Receipts.		Total Revenues and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Disbursements.		Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Funds Surpluses, excluding Debt.	Incorporated Local Funds Deficits, excluding Debt.
		Revenues as per Account No. 8.	Transfers between Provincial and Local.				Expenditure as per Account No. 8.	Transfers between Provincial and Local.					Increase of Balance.	Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	11,275	13,970	...	13,970	...	25,245	13,313	...	13,313	...	13,313	11,932	657	...
Central Provinces	77,658	93,353	7,906	101,259	6,733	185,660	101,485	654	102,139	6,880	109,019	76,641	...	880
Burma	48,135	128,257	550	128,807	...	176,942	123,243	...	123,243	...	123,243	53,699	5,564	...
Assam	2,371	76,788	49,508	126,296	72	128,739	119,485	7,137	126,622	98	126,720	2,019	...	326
Bengal	268,823	494,910	118,295	613,205	217,765	1,099,793	620,812	...	620,812	200,522	821,334	278,459	...	7,607
N. W. Provinces and Oudh	17,364	795,129	222,929	1,018,058	1,606	1,037,028	1,003,654	109	1,003,763	3,475	1,007,238	29,790	14,295	...
Punjab	182,733	388,741	(a)1,946	390,687	5,137	578,557	338,640	(a)38,936	377,576	1,915	379,491	199,066	13,111	...
Madras	568,266	1,035,914	(b)37,635	1,073,549	382,066	2,023,881	1,030,044	(b)32,462	1,062,506	371,715	1,434,221	589,660	11,043	...
Bombay	302,134	422,043	(c)81,095	503,138	5,911	811,183	443,869	(c)38,423	482,292	7,280	489,572	321,611	20,846	...
TOTAL . Rx.	1,478,769	3,449,105	519,864	3,968,969	619,290	6,067,028	3,794,545	117,721	3,912,266	591,885	4,504,151	1,562,877	65,516	8,813

(a) Includes Rx. 341 on account of transfers from one Local Fund to another.
(b) Includes Rx. 9,475 on account of transfers from one Local Fund to another.
(c) Includes Rx. 25,602 on account of transfers from one Local Fund to another.

No. 68.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1890.

	Provincial Surpluses, as per Account No. 66.	Local Fund Surpluses, as per Account No. 67.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 66.	Local Fund Deficits, as per Account No. 67.	Total Provincial and Local Deficits.	PROVINCIAL AND LOCAL SURPLUSES. Increase of Balance.	PROVINCIAL AND LOCAL DEFICITS. Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	...	657	657	...	...	...	657	...
Central Provinces	...	...	...	12,322	880	13,202	...	13,202
Burma	64,072	5,564	69,636	...	...	...	69,636	...
Assam	20,090	...	20,090	...	326	326	19,764	...
Bengal	102,547	...	102,547	...	7,607	7,607	94,940	...
N. W. Provinces and Oudh	102,710	14,295	117,005	...	...	...	117,005	...
Punjab	29,264	13,111	42,375	...	...	...	42,375	...
Madras	144,571	11,043	155,614	...	...	...	155,614	...
Bombay	41,361	20,846	62,207	...	...	...	62,207	...
TOTAL . Rx.	504,615	65,516	570,131	12,322	8,813	21,135	562,198	13,202
							548,996	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1889-90.

Section N.—Expenditure not charged to Revenue.

Expenditure *Rx.* 3,173,390.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Capital Expenditure on Railways and Irrigation Works, not charged against Revenue.	69	General Abstract of Expenditure and Results (Summary) . . .	186	...	...	...
	70	State Railways—Construction . .	188	...	...	2,794,458
	70A	Detailed account of East Indian Railway	190	137,439	...	...
	70B	" " Eastern Bengal Railway . .	191	76,180	...	...
	70C	" " North-Western Railway . .	192	*—106,180*	...	...
	70D	" " Oudh & Rohilkhand Railway . .	193	*—9,660*	...	...
	71	Irrigation Works—Construction .	194	...	...	378,932
Redemption of Liabilities.	72	Capital Charge involved in Redemption of Liabilities	197	...	...	...
General Public Works Statements.	73	Details of Expenditure on Establishment	198	1,538,479	...	...
	74	Charges for Establishment and the percentage it bears to the outlay on works and repairs	202	...	...	...
	74A	Details of Expenditure on Tools and Plant and distribution among Heads	203	104,891	...	...
			TOTAL .		...	3,173,390

No. 69.—SUMMARY of CAPITAL EXPENDITURE

[Rx. 1 is recorded for every 10 rupees, in respect of

Years.	CONSTRUCTION.*									No. of items.
	Railways.				Irrigation.				Total. Construction.	
	India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.		
1	2	3	4	5	6	7	8	9	10	
	Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	
Prior to 1867-68	107,195	...	...	107,195	5,293,139	...	...	5,293,139	5,400,334	1
1867-68 . .	594	...	...	594	213,519	...	...	213,519	214,113	2
1868-69 . .	213,743	338,655	11,721	564,119	452,996	14,000	485	467,481	1,031,600	3
1869-70 . .	113,229	79,213	2,495	194,937	856,895	1,092,409	34,412	1,983,716	2,178,653	4
1870-71 . .	389,341	50,462	3,376	443,179	699,957	1,281	86	701,324	1,144,503	5
1871-72 . .	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058	6
1872-73 . .	1,129,105	299,407	16,398	1,444,910	781,944	4,140	227	786,311	2,231,221	7
1873-74 . .	1,439,112	954,420	70,403	2,463,935	1,146,791	56,245	4,149	1,207,185	3,671,120	8
1874-75 . .	2,013,620	1,114,554	92,737	3,220,911	1,236,930	18,679	1,554	1,257,163	4,478,074	9
1875-76 . .	2,449,790	743,639	81,652	3,275,081	1,176,296	4,269	469	1,181,034	4,456,115	10
1876-77 . .	2,282,346	616,118	104,906	3,003,370	1,020,370	3,096	527	1,023,993	4,027,363	11
1877-78 . .	2,885,575	1,146,549	176,946	4,209,070	884,903	274	43	885,220	5,094,290	12
1878-79 . .	2,808,387	683,406	145,210	3,637,003	834,104	9,463	2,011	845,578	4,482,581	13
1879-80 . .	3,833,092	782,175	158,271	4,773,538	664,363	3,206	649	668,218	54,41,756	14
1880-81 . .	4,008,509	1,265,375	256,404	5,530,288	698,420	...	...	698,420	6,228,708	15
1881-82 . .	2,376,805	802,816	165,622	3,345,243	701,820	...	...	701,820	4,047,063	16
1882-83 . .	1,679,282	448,416	102,863	2,230,561	827,323	1,762,582	404,324	2,994,229	5,224,790	17
1883-84 . .	2,907,115	769,825	175,913	3,852,853	984,527	21,384	4,886	1,010,797	4,863,650	18
1884-85 . .	3,396,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,689,617	19
1885-86 . .	3,584,157	1,787,175	562,551	5,933,883	756,352	6,594	2,076	765,022	6,698,905	20
1886-87 . .	(b)3,711,856	1,321,074	496,810	(b)5,529,740	(a)655,103	2,009	755	(a)657,867	6,187,607	21
1887-88 . .	757,670	1,109,027	466,024	2,332,721	617,023	6,919	2,907	626,849	2,959,570	22
1888-89 . .	(d)70,184	772,021	359,214	(d)1,201,419	533,034	4,357	2,027	539,418	1,740,837	23
1889-90 . .	1,354,177	997,588	447,667	2,799,432	456,063	1,963	881	458,907	3,258,339	24
TOTAL .	44,005,007	17,306,473	4,164,607	65,476,087	23,427,046	3,018,152	463,582	26,908,780	92,384,867	25

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250; total, £634,157. The purchase of the Nalhati Railway, under England, 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes Rx. 10,675 in respect of

‡ The difference between the figures shewn in this column and those in columns 4 and 8 in respect of the years prior to 1884-85, is the Exchange on Rx. 2,187 in respect

(a) The difference Rx. 6,968 between this figure and that shewn in the Account last year is due to the outlay of the past year on the Khusdil Khan

(b) This figure is the sum of past Survey outlay on the Chaman Extension, Sind-Pishin Railway (Rx. 22,911) and the Bezwada Extension (Rx. 647)

(c) Is made

Bombay

Punjab

Bengal Tidal

(d) Amount of Survey outlay on Durbanga

MEMORANDUM of Distribution of CAPITAL EXPENDITURE on STATE RAILWAY

	India, General.	Central Provinces.	Burma.	Assam.
STATE RAILWAYS.				
India . . . . Rx.	122,802	125,199	107,691	1,956
England . . . £	2,615	5,307	112,212	...
Exchange . . . Rx.	−5,318	2,430	51,382	...
Rx.	120,099	132,936	271,285	1,956
Deduct—Charged to Revenue Rx.	...	...	...	1,956
„ „ Famine Rx.	...	...	...	...
TOTAL . Rx.	120,099	132,936	271,285	...
IRRIGATION AND NAVIGATION.				
India . . . . Rx.	...	...	...	...
England . . . . £	...	...	...	...
Exchange . . . Rx.	...	...	...	...
TOTAL .	...	...	...	...

on RAILWAYS and IRRIGATION WORKS.

transactions in India, including those of "Exchange."]

No. of items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS.										Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	CHARGED AGAINST REVENUE.											
	Famine Insurance.		Frontier Railways prior to 1884-85.	Preliminary Expenditure on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Exchange prior to 1884-85. ‡	Total charged against Revenue.	Not charged against Revenue.	Total Construction.		
	Railways.	Irrigation Works.										
	11	12	13	14	15	16	17	18	19=10—18	20=10	21	22=20+21
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334	...	5,400,334
2	...	...	...	...	...	*—5,736*	...	*—5,736*	219,849	214,113	...	214,113
3	...	...	...	...	...	*—1,853*	12,206	10,353	1,021,247	1,031,600	...	1,031,600
4	...	...	...	835	737	*—58,057*	36,907	*—19,578*	2,198,231	2,178,653	...	2,178,653
5	...	...	...	2,239	*—11,808*	*—17,197*	3,459	*—23,307*	1,167,810	1,144,503	...	1,144,503
6	...	...	...	10,312	*—14,487*	4,178	5,581	5,584	1,628,474	1,634,058	...	1,634,058
7	...	...	...	20,618	*—5,755*	15,164	16,625	46,652	2,184,569	2,231,221	...	2,231,221
8	...	...	...	21,633	17,776	4,391	74,013	117,813	3,553,307	3,671,120	...	3,671,120
9	...	...	...	16,659	97,822	20,218	93,804	228,503	4,249,571	4,478,074	...	4,478,074
10	...	...	...	9,934	19,746	74,750	81,056	185,486	4,270,629	4,456,115	...	4,456,115
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	4,027,363
12	...	...	...	1,628	49,268	79,093	173,249	303,238	4,791,052	5,094,290	...	5,094,290
13	...	...	...	*—645*	172,427	49,154	139,103	360,039	4,122,542	4,482,581	...	4,482,581
14	...	...	1,334,350	78	451,727	70,087	151,936	2,008,178	3,433,578	5,441,756	†9,576,614	15,018,370
15	...	...	2,293,615	4,477	19,303	84,350	240,458	2,642,203	3,586,505	6,228,708	...	6,228,708
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,656,217	4,047,063	586,300	4,633,363
17	*—129,101*	263,443	259,500	2,829	213,791	2,237	492,334	1,105,033	4,119,757	5,224,790	480,333	5,705,123
18	626,461	283,217	102,929	6,018	*—264,922*	299	150,810	904,812	3,958,838	4,863,650	566,261	5,429,911
19	946,457	253,046	...	...	263,501	...	...	1,463,004	4,226,613‡	5,689,617	1,314,746	7,004,363
20	589,000	186,807	...	...	632,055	15,679	...	(a)1,423,541	5,275,364	6,698,905	1,086,045	(a)7,784,950
21	200,000	107,979	...	(b)23,558	183,077	(a) 2,509	...	517,123	5,670,484	6,187,607	4,914,546	11,102,153
22	...	91,006	...	...	80,945	2,795	...	174,746	2,784,824	2,959,570	...	2,959,570
23	...	70,537	...	(d)907	22,401	8,991	...	102,836	1,638,001	1,740,837	10,336,049	12,076,886
24	...	71,457	...	—	4,974	(c)8,518	...	84,949	3,173,390	3,258,339	...	3,258,339
25	2,847,368	1,462,941	4,215,076	318,670	2,172,680	5,733,703	1,894,293	18,644,731	73,740,136	92,384,867	28,860,894	121,245,761

and South-Eastern Railway is included in the following years: under India in 1868-69, Rx. 202,388; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.
Rx1,06,750 Debt incurred in India.
cost of English Stores included in columns 3 and 7 transferred in India to other services. The differences amount to Rx. 127,840 in respect of Railways, and to of Irrigation Works.
Reservoir being transferred to Minor Works and Navigation.
brought on to the construction account.
up thus:—

Canals .	3,842
Canals .	*—265*
Canal .	4,941
	8,518

Sitamarhi alignment brought on to Construction Account.

and IRRIGATION WORKS not charged against REVENUE, by PROVINCES, during 1889-90.

Bengal.	N. W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
283,744	*—93,871*	443,396	362,175	1,085	1,354,177
89,673	48,100	453,315	286,366	...	997,588
41,064	22,026	207,576	128,507	...	447,667
414,481	*—23,745*	1,104,287	777,048	1,085	2,799,432
24	2,994	...	...	...	4,974
...	...	...	...	...	...
414,457	*—26,739*	1,104,287	777,048	1,085	2,794,458
42,556	81,987	104,102	139,393	8,050	376,088
657	...	1,305	...	1	1,963
295	...	586	...	...	881
43,508	81,987	105,993	139,393	8,051	378,932

N.—Exp. not charged to Revenue,

No. 70.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

Provinces and Railways.	No. of Railways.	Expenditure during the year. Construction (including Plant and Rolling Stock).	*General Charges.	Stock and Advances.	Loss by Exchange.	Deduct: Less Receipts on Capital Account.	Deduct: Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.	Net Total.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General.								
East Indian Railway Company	1	128,028	5,855	4,926	12	1,382	...	137,439
Rajputana-Malwa	2	25,942	...	...	...	159	21,391	4,392
Holkar	3	2,078	...	...	...	...	...	2,078
Sindia	4	...	...	...	...	...	...	...
Bhopal	5	...	...	...	...	...	...	...
Store-keeper for State Railways	6	...	...	...	...	...	7,190	—7,190
Expenditure in England for Stores purchased and remaining unappropriated	7	...	...	...	...	...	16,620	—16,620
Central Provinces.								
Wardha Coal	8	1,429	12	...	...	...	4,563	—3,122
Umaria Colliery	9	3,412	...	1,035	...	...	...	4,447
Bilaspore-Etawah	10	...	...	...	...	...	...	...
Nagpur-Chhattisgarh Depreciation Account	11	13,404	...	118,207	...	...	...	131,611
Burma.								
Burma	12	28,205	585	13,620	...	1	...	42,409
Tounghoo-Mandalay	13	90,280	7,264	...	...	645	28,710	68,189
Mu Valley	14	37,369	9,752	113,580	...	14	...	160,687
Assam.								
Jorhat	15	1,379	...	...	...	110	135	1,134
Cherra-Companygunge	16	372	449	1	...	...	...	822
Bengal.								
Eastern Bengal	17	125,277	1,214	18,082	...	81	...	144,492
Northern Bengal	18	11,637	...	...	...	3	...	11,634
Dacca	19	6,925	...	...	...	...	...	6,925
Kaunia-Dhurla	20	127	...	...	...	...	103	24
Patna-Gya	21	1,494	...	...	...	...	...	1,494
Tirhoot	22	26,534	1,685	...	...	7	14,555	13,657
Darbanga-Bairagnia Branch	23	110,362	2,513	1,800	...	5	...	114,670
Nalhati	24	...	...	...	...	...	1,231	—1,231
Assam-Behar—Assam-Behar Section	25	129,062	7,411	...	...	163	13,494	122,816
Ranaghat-Bhugwangola	26	...	...	...	...	...	...	...
North-Western Provinces and Oudh.								
Oudh and Rohilkhund Railway	27	45,670	...	...	...	...	7,229	38,441
Cawnpore-Achneyra	28	4,188	140	...	...	...	200	4,128
Lucknow-Sitapore-Seramau	29	—211	1,939	1,272	...	6	...	2,994
Dildarnagar-Ghazipore	30	—64,775	—5,835	...	—12	...	...	—70,622
Bareilly-Philibhit	31	1,314	...	...	...	...	...	1,314
Punjab.								
North-Western	32	220,608	6,822	...	...	—408	5,073	222,765
Mianwalli-Mari Branch	33	9,529	470	10,336	...	1	...	20,334
Amritsar-Pathankot	34	4,337	...	...	...	...	3,218	1,119
Sindh-Pishin, Main Line	35	72,827	767	...	...	87	37,503	36,004
" Chaman Extension	36	550,197	29,490	76,424	...	895	...	655,216
" Petroleum Oil Supply	37	1,888	...	7,517	...	...	...	9,405
Sindh-Sagar, Western Section	38	37,263	6	...	...	...	14,429	22,840
Rewari-Ferozepore	39	8,393	...	...	...	...	...	8,393
Chenab Bridge (Ramuwala)	40	201,698	8,610	...	...	162	32,200	177,946
Bolan High Level Line	41	—3,976	78	...	...	...	26,944	—30,842
Frontier Railways Reserve	42	35	488	...	...	...	30,066	—29,543
Jammu-Kashmir	43	15,657	294	...	...	...	5,301	10,650
Madras.								
Bellary-Kistna	44	...	533	...	...	...	...	533
Hindupur Extension Survey	45	—2,222	...	...	...	...	...	—2,222
Villupuram Guntakal	46	335,760	68,941	375,369	...	720	...	779,350
" " Nellore Branch	47	1,449	4	...	...	...	7,078	—5,625
Bezvada Extension	48	4,582	165	...	...	54	777	3,916
Vizagapatam-Raipore	49	...	...	...	...	...	...	...
Kistna Bridge	50	1,096	...	...	...	...	...	1,096
Bombay.								
Dhond and Manmad	51	1,274	...	...	...	...	189	1,085
Southern Mahratta	52	...	...	...	...	...	...	...
Total Construction of State Railways		2,189,897	149,652	742,169	...	4,087	278,199	2,799,432

Deduct—Amount charged to the Ordinary Grant	Construction of Railways charged to Revenue	4,974
	Famine Relief and Insurance	...
		2,794,458
Net—Charged to State Railways—Construction	India Rx.	1,349,203
	England £	997,588
	Exchange Rx.	447,667
	Total Rx	2,794,458

* Under the orders of the Government of India, the classification of Capital

on the CONSTRUCTION of STATE RAILWAYS during, and to end of the Year 1889-90.

TOTAL EXPENDITURE TO 31ST MARCH 1890.								
Construction (including Plant and Rolling Stock).	General Charges.*	Stock and Advances.	Exchange on Expenditure in England.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.*	No. of Railways.	REMARKS.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
2,532,173	72,152	681,553	...	3,285,878	*998,755*	2,287,123	1	*See* Combined Account No. 70A.
7,862,786	563,501	525,596	372,686	9,324,569	*15,983*	9,308,586	2	
1,151,650	135,405	...	17,410	1,304,465	*4,095*	1,300,370	3	
...	...	...	...	...	...	...	4	
131,057	...	...	...	131,057	...	131,057†	5	† Represents amount contributed by the State for Construction £125,000 and Survey Charges £6,057.
2,596	...	26,515	...	29,111	*203*	28,908	6	
...	...	63,906	...	63,906	...	63,906	7	
644,346	45,259	*—464*	20,296	709,437	*4,235*	705,202	8	
70,138	6,627	10,624	6	87,395	*9*	87,386	9	
7,473	...	...	42	7,515	*1*	7,514	10	
13,404	...	118,207	...	131,611	...	131,611	11	
2,605,097	205,977	97,272	125,061	3,033,407	*14,783*	3,018,624	12	
1,897,294	151,440	61,004	...	2,109,738	*2,044*	2,107,694	13	
37,309	9,752	113,580	...	160,701	*14*	160,687	14	
68,198	4,125	1,587	...	73,910	*202*	73,708	15	
66,670	10,308	1	...	76,979	*2*	76,977	16	
1,876,114	138,594	204,360	22,446	2,241,514	*95,923*	2,145,591	17	*See* Combined Account No. 70B.
2,014,625	219,873	...	86,295	2,320,793	*11,077*	2,309,716	18	
600,967	35,158	...	30,653	666,778	*985*	665,793	19	
93,393	829	950	...	95,172	...	95,172	20	
394,343	23,987	...	15,810	434,140	...	434,140	21	
1,896,529	126,018	24,971	78,469	2,125,987	*8,916*	2,117,071	22	
111,269	2,513	1,800	...	115,582	*5*	115,577	23	
29,212	3,000	1,291	1,186	34,689	*803*	33,886	24	
1,069,115	73,827	...	28,359	1,171,301	*16,284*	1,155,017	25	
27,703	2,568	...	...	30,271	*27*	30,244	26	
107,428	...	225,136	...	332,564	*330,205*	2,359	27	*See* Combined Account No. 70D.
1,053,907	61,944	177	36,548	1,152,576	*6,231*	1,146,345	28	
343,776	21,465	27,331	8	392,580	*215*	392,365	29	
...	...	...	...	...	...	...	30	
140,470	9,137	...	4,207	153,814	*414*	153,400	31	
17,298,426	1,412,838	1,035,154	596,773	20,343,191	*582,412*	19,760,779	32	*See* Combined Account No. 70C.
9,529	470	10,336	...	20,335	*1*	20,334	33	
547,868	17,428	922	2,777	568,995	*7,662*	561,333	34	
4,335,951	234,873	92,676	224,872	4,888,372	*61,523*	4,826,849†	35	† Comprised of Bostan-Gulistan, Sibi-Quetta and Killa Abdulla Sections of the Sind-Pishin State Railway.
1,134,300	63,916	101,172	...	1,299,388	*2,026*	1,297,362	36	
1,888	...	15,602	...	17,490	...	17,490	37	
2,024,247	65,177	5,022	121,166	2,215,612	*78,258*	2,137,354	38	
1,119,058	73,612	...	80,939	1,273,609	*947*	1,272,662	39	
363,309	16,678	10,882	...	390,869	*186*	390,683	40	
131,495	6,347	27	...	137,869	...	137,869	41	
35	1,245	202,688	40,884	244,852	...	244,852	42	
22,188	1,329	...	...	23,517	...	23,517	43	
1,130,199	155,187	322,935	49,109	1,657,430	*2,001*	1,655,429	44	
1,769	...	...	...	1,769	...	1,769	45	
394,195	80,284	423,428	...	897,907	*784*	897,123	46	
536,372	60,086	10,356	24,236	631,050	...	631,050	47	
124,787	11,727	...	...	136,514	*216*	136,298	48	
24,543	...	*—38*	...	24,505	*1*	24,504	49	
1,096	...	...	...	1,096	...	1,096	50	
956,341	77,344	1,185	65,699	1,100,569	*1,572*	1,098,997	51	
34,178	7,147	13,262	20,151	74,738	*22,031*	52,707	52	
57,040,876	4,209,147	4,431,006	2,066,088	67,747,117	*2,271,031*	65,476,086		
						5,906,623		
						2,033,979		
						56,635,484		
						36,829,170		
						15,924,760		
						3,881,554		
						56,635,484		

Outlay has been revised and the past outlay recast in accordance therewith.

N.—Exp. not charged to Revenue.

No. 70A.—CAPITAL ACCOUNT of the East Indian Railway during, and to end of the Year 1889-90.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
East Indian Railway Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity	Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
Total	£	...	12,043,440	12,043,440
Capital outlay incurred since purchase of Line:				
Overdrawn Capital to 31st December 1879	Rx.	...	264,527	264,527
Capital Account: Preliminary Expenses	"	13,243	1,843	15,086
Land	"	2,864	50,254	53,118
Formation	"	3,762	31,597	35,359
Bridge-work	"	16,813	365,924	382,737
Fencing	"	4,709	6,983	11,692
Ballast and Permanent-way	"	48,081	540,811	588,892
Stations and Buildings	"	30,181	471,510	501,691
Plant	"	896	91,712	92,608
Ferries, &c.	"	1,373	10,112	11,485
Rolling stock	"	4,137	490,373	494,510
General Charges	"	5,855	66,297	72,152
Suspense Account	"	4,926	676,627	681,553
Loss by Exchange	"	12	...	12
New Minor Works	"	—134	4,435	4,301
Collieries Block	"	2,103	74,052	76,155
Total Debt and Capital Outlay of the Line	Rx.	138,821	15,190,497	15,329,318
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, &c., made over to the new Undertaking	Rx.	...	*82,217*	*82,217*
(2) Stores made over to the new undertaking	"	...	*766,534*	*766,534*
(3) Sale-proceeds of surplus stores and dismantled buildings	"	*1,382*	*148,622*	*150,004*
Total Deductions		*1,382*	*997,373*	*998,755*
Capital Outlay	Rx.	137,439	14,193,124	14,330,563
Deduct—Charged in England	£	...	*12,032,765*	*12,032,765*
Net Outlay in India	Rx.	137,439	2,160,359	2,297,798

Note.—The classification of outlay has been revised under the orders of the Government of India, and the past outlay recast accordingly.

No. 70B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of the Year 1889-90.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for the purchase of the Line:				
Eastern Bengal Railway Debenture and Debenture Stock taken over	£	...	811,616	811,616
Debenture discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of the Eastern Bengal Railway 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of the Eastern Bengal Railway 4 per cent. Debenture Stock	£	...	108	108
Total	£	...	1,569,784	1,569,784
Capital outlay incurred since purchase of Line:				
Overdrawn Capital to 30th June 1884	Rx.	...	42,448	42,448
Capital Account: Preliminary Expenses	"	—9	13,240	13,231
Land	"	10,583	203,551	214,134
Formation	"	3,695		
Bridge-work	"	7,826	303,165	317,938
Fencing	"	3,252		
Ballast and Permanent-way	"	54,135	544,424	598,559
Stations and Buildings	"	22,101	290,659	312,760
Plant	"	3,426	24,143	27,569
Ferries, &c.	"	—509	31,165	30,656
Rolling stock	"	20,777	298,041	318,818
General Charges	"	1,214	137,380	138,594
Suspense Account	"	18,082	186,279	204,361
Loss by Exchange	"	...	22,446	22,446
Total Debt and Capital Outlay of the Line	Rx.	144,573	3,666,725	3,811,298
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	Rx.	...	*72,788*	*72,788*
(2) Other Capital Receipts	"	*81*	*23,054*	*23,135*
Total Deductions		*81*	*95,842*	*95,923*
Capital Outlay	Rx.	144,492	3,570,883	3,715,375
Deduct—Charged in England	£	*68,312*	*2,374,865*	*2,443,177*
Net Outlay in India	Rx.	76,180	1,196,018	1,272,198

NOTE.—The classification of outlay has been revised under the orders of the Government of India, and the past outlay recast accordingly.

N.—Exp. not charged to Revenue.

No. 70C.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1889-90.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR THE PURCHASE OF THE SCINDE, PUNJAB AND DELHI LINE:				
India 3½ per cent. Stock issued in redemption of portion of the Scinde, Punjab and Delhi Railway Annuity	£	...	4,911,621	4,911,621
TOTAL	£	...	4,911,621	4,911,621
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1885	Rx.	...	287,047	287,047
Capital Account: Preliminary Expenses	"	70	246,585	246,655
Land	"	4,366	154,932	159,298
Formation	"	29,093	1,685,211	1,714,304
Bridge-work	"	29,663	4,714,863	4,744,526
Fencing, &c.	"	826	252,634	253,460
Ballast and Permanent-way	"	36,229	4,901,445	4,937,674
Stations and Buildings	"	68,453	1,504,339	1,572,792
Plant	"	651	625,978	626,629
Ferries	"	—265	49,468	49,203
Rolling stock	"	51,522	2,655,316	2,706,838
General Charges	"	6,822	1,406,016	1,412,838
Capital Advance and Store Advance Account	"	—5,073	1,040,227	1,035,154
Loss by Exchange	"	...	596,773	596,773
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	222,357	25,032,455	25,254,812
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, &c., made over to the new Undertaking	Rx.	...	*483,665*	*483,665*
(2) Stores made over to the new Undertaking	"			
(3) Other receipts on Capital Account	"	—408	*99,155*	*98,747*
Total Deductions	"	—408	*582,820*	*582,412*
CAPITAL OUTLAY	Rx.	222,765	24,449,635	24,672,400
Deduct—CHARGED IN ENGLAND	£	*328,945*	*9,630,470*	*9,959,415*
NET OUTLAY IN INDIA	Rx.	—*106,180*	14,819,165	14,712,985

NOTE.—The following lines comprise the North-Western System:—

	Rx.
Punjab Northern, Northern and Southern Sections, to close of 1884-85	7,635,235
Sind-Pishin, Southern Section do.	1,413,143
Sind-Pishin Darwaza-Quetta to close of 1887-88	253,305
Sind-Sagar, Eastern Section do.	214,942
Bolan temporary line do.	268,651
Indus Valley State Railway to close of 1884-85	7,591,163
Sutlej Bridge (Ferozepore) to close of 1887-88	523,875
Ferozepore Tramway	13,372
Sind, Punjab and Delhi Railway:	
Overdrawn Capital	287,047
Redemption of Annuities	4,911,621
Combined outlay of the North-Western System, from 1885-86 to 1889-90	1,560,046
TOTAL CAPITAL OUTLAY IN ENGLAND AND INDIA	24,672,400

NOTE.—The classification of outlay has been revised under the orders of the Government of India, and the past outlay recast accordingly.

No. 70D.—CAPITAL ACCOUNT of the OUDH AND ROHILKUND RAILWAY during, and to end of the YEAR 1889-90.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR THE PURCHASE OF THE LINE:				
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	£	...	1,885,000	1,885,000
Purchase of the property of the Company	£	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	£	...	3,415,000	3,415,000
TOTAL	£	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	Rx.	...	...	...
Land	"	—1,016	...	—1,016
Formation	"	...	3,171	3,171
Bridge-work	"	12,172	2,798	14,970
Fencing	"	548	1,003	1,551
Ballast and Permanent-way	"	505	29,358	29,863
Stations and Buildings	"	10,427	24,591	35,018
Plant	"	—8,074	...	—8,074
Rolling stock	"	31,108	837	31,945
General Charges	"	...	...	...
Suspense Account	"	—7,229	232,365	225,136
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	38,441	10,630,172	10,668,613
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *vis.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	Rx.	...	*330,205*	*330,205*
(2) Other Capital Receipts	"	...	...	...
Total Deductions		...	*330,205*	*330,205*
CAPITAL OUTLAY	Rx.	38,441	10,299,967	10,338,408
Deduct—CHARGED IN ENGLAND	£	*48,101*	*10,336,057*	*10,384,158*
NET OUTLAY IN INDIA	Rx.	—9,660	—36,090	—45,750

NOTE.—The classification of outlay has been revised under the orders of the Government of India, and the past outlay recast accordingly.

N.—Exp. not charged to

No. 71.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS DURING, AND TO END OF, THE YEAR ENDED 31ST MARCH 1890.

Provinces and Canals.	Expenditure during the year.							Total Expenditure to 31st March 1890.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	Total.	*Less Receipts on Capital Account.*	Net Total.
MAJOR IRRIGATION WORKS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Imperial.															
Bengal.															
Orissa Project	26,876	5,584	923	1,527	34,910	9	34,901	1,717,204	435,951	201,078	16,180	26,803	2,397,216	8,587	2,388,629
Midnapore Canal	734	169	905	—396	1,412	...	1,412	535,000	192,405	90,254	3,953	9,480	831,092	3,079	828,013
Tidal Canal	4,864	—174	251	...	4,941	...	4,941	131,488	44,805	6,009	...	2,279	184,581	91	184,490
Sone Canal	12,857	2,818	930	—3,169	13,436	6,241	7,195	1,828,513	511,010	212,216	15,665	5,224	2,572,628	36,964	2,535,664
	45,331	8,397	3,009	—2,038	54,699	6,250	48,449	4,212,205	1,184,171	509,557	35,798	43,786	5,985,517	48,721	5,936,796
Less—Ordinary outlay on Hidgellee Tidal Canal	4,864	—174	251	...	4,941	...	4,941	4,864	—174	251	...	...	4,941	...	4,941
Total	40,467	8,571	2,758	—2,038	49,758	6,250	43,508	4,207,341	1,184,345	509,306	35,798	43,786	5,980,576	48,721	5,931,855
N. W. Provinces and Oudh.															
Ganges Canal	4,837	1,058	...	1,706	7,601	16	7,585	2,271,716	370,845	24,463	17,909	9	2,684,942	15,355	2,669,587
Lower Ganges Canal	62,469	13,219	3,413	—4,328	74,773	14,455	60,318	2,413,183	476,700	195,533	30,738	962	3,117,116	36,180	3,080,936
Agra Canal	3,951	893	...	—1,310	3,534	...	3,534	663,261	146,576	33,653	6,953	99	850,542	4,788	845,754
Eastern Jumna Canal	8,732	1,989	64	—235	10,550	...	10,550	256,642	49,768	2,702	4,821	...	313,933	47	313,886
Total	79,989	17,159	3,477	—4,167	96,458	14,471	81,987	5,604,802	1,043,889	256,351	60,421	1,070	6,966,533	56,370	6,910,163
Punjab.															
Western Jumna Canal	5,779	—707	—279	1,061	5,854	...	5,854	815,578	223,945	12,014	6,077	...	1,057,614	1,001	1,056,613
Do. do. Sirsa Branch	8,575	6,117	1,182	3,394	19,268	...	19,268	8,575	6,117	1,182	3,394	...	19,268	...	19,268
Bari Doab Canal do.,	5,520	1,335	1,696	2,236	10,787	...	10,787	1,245,079	279,145	49,822	5,222	...	1,579,268	1,696	1,577,572
Sirhind Canal	7,520	1,415	—10,127	6,682	5,490	...	5,490	2,478,178	748,728	337,803	21,625	274	3,586,608	17,611	3,568,997
Chenab Canal	37,920	9,742	6,807	5,029	59,498	4	59,494	283,419	61,377	11,770	9,805	...	366,371	337	366,034
Lower Sohag and Para Canal	314	135	...	151	600	...	600	48,735	14,632	678	628	...	64,673	8	64,665
Sidhnai Canal	5,708	1,288	1	1,379	8,376	...	8,376	59,009	18,328	2,192	1,902	...	81,431	21	81,410
Jhelam Canal	174	665	6	...	845	...	845	174	665	6	...	...	845	...	845
	71,510	19,990	—714	19,932	110,718	4	110,714	4,938,747	1,352,937	415,467	48,653	274	6,756,078	20,674	6,735,404
Less—Outlay from Contribution by Native States on Sirhind Canal and from Ordinary Revenue on Lower Sohag and Para and Sidhnai Canals	4,255	2,267	—3,366	1,565	4,721	...	(a)4,721	906,719	315,356	114,597	5,329	...	1,342,001	6,513	1,335,488
Total	67,255	17,723	2,652	18,367	105,997	4	105,993	4,032,028	1,037,581	300,870	43,324	274	5,414,077	14,161	5,399,916

Madras.															
Periyar Project	55,463	12,193	6,685	...	74,341	*140*	74,201	107,326	21,744	31,663	...	...	160,733	*140*	160,593
Godávári Delta System	5,662	1,227	349	—7	7,231	...	7,231	798,536	195,565	88,819	—*23*	498	1,083,395	*89*	1,083,306
Kistna Delta System	40,419	9,079	35	...	49,533	*9*	49,524	674,353	162,918	46,273	14	977	884,535	*759*	883,776
Penner Anicut System	984	226	...	...	1,210	...	1,210	127,958	31,624	2,786	...	...	162,368	*1*	162,367
Cauvery Delta System	—	...	...	...	...	*2*	—*2*	130,954	30,783	3,942	...	125	165,804	*198*	165,606
Srivaikuntham System	...	...	...	...	...	...	—	105,068	29,020	1,052	...	...	135,140	*37*	135,103
Sangam System	3,798	632	—*130*	...	4,300	...	4,300	236,944	46,843	12,289	...	17	296,093	*5*	296,088
Kurnool Canal	...	...	...	...	...	*97*	—*97*	1,778,214	...	...	...	408,091	2,186,305	*22,138*	2,164,167
Barur Tank Project	2,475	551	...	...	3,026	...	3,026	30,195	6,964	688	...	...	37,847	*1*	37,846
TOTAL	108,801	23,908	6,939	—7	139,641	*248*	139,393	3,989,548	525,461	187,512	—*9*	409,708	5,112,220	*23,368*	5,088,852
Bombay.															
Deccan.															
Hathmati Canal	...	...	...	...	...	...	...	38,364	9,952	906	...	...	49,222	*129*	49,093
Lower Panjhra River Works	391	111	...	...	502	...	502	35,778	7,207	323	...	...	43,308	*4*	43,304
Kádvá River Works	1,421	400	5	...	1,826	...	1,826	53,246	13,722	1,626	...	...	68,594	*14*	68,580
Pravara River Works—Lakh Canal	108	76	3	...	187	...	187	26,291	6,814	1,937	...	...	35,042	*20*	35,022
Mutha Canals	1,000	285	42	...	1,327	...	1,327	500,889	91,853	11,745	...	...	604,487	*1,217*	603,270
Ekruk Tank	...	...	...	...	...	...	...	100,709	21,251	971	...	...	122,931	*119*	122,812
Krishna Canal	319	52	...	...	371	...	371	65,456	13,764	168	...	...	79,388	...	79,388
Sindh.															
Desert Canal	216	43	...	...	259	...	259	98,290	21,987	1,428	...	...	121,705	*4*	121,701
Unherwa Canal	...	...	...	...	...	...	...	27,927	5,209	48	...	...	33,184	...	33,184
Eastern Nara Works	5,850	1,463	108	...	7,421	...	7,421	401,201	99,676	4,267	...	...	503,144	*18*	505,126
Begari Canal	...	...	...	...	...	...	...	139,106	22,990	467	...	...	162,563	*2*	162,561
TOTAL	9,305	2,430	158	...	11,893	...	11,893	1,487,257	314,425	23,886	...	...	1,825,568	*1,527*	1,824,041
Carried over	305,817	69,791	15,984	12,155	403,747	*20,973*	382,774	19,320,976	4,105,701	1,277,925	139,534	454,838	25,298,974	*144,147*	25,154,827

(*a*) Consists of the following expenditure:—

Contributional Outlay,	Sirhind Canal	Rs.	—*808*
" "	Sirsa Canal	"	5,794
Ordinary "	Lower Sohag and Para	"	—*467*
" "	Chenab "	"	202
TOTAL AS ABOVE		Rs.	4,721

N.—Exp. not charged to Revenue.

No. 71.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of the Year ended 31st March 1890—*concluded.*

Provinces and Canals.	Expenditure during the Year.							Total Expenditure to 31st March 1890.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	Total.	*Less Receipts on Capital Account.*	Net Total.
MAJOR IRRIGATION WORKS—*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Imperial.															
Brought over	305,817	69,791	15,984	12,155	403,747	*20,973*	382,774	19,320,976	4,105,701	1,277,925	139,534	454,838	25,298,974	*144,147*	25,154,827
Add—Outlay in England to be brought to account	...	...	...	...	...	...	...	...	...	...	89	5	94	...	94
Total Construction	305,817	69,791	15,984	12,155	403,747	*20,973*	382,774	19,320,976	4,105,701	1,277,925	139,623	454,843	25,299,068	*144,147*	25,154,921
Deduct—Amount spent on Construction from Ordinary Revenues on Works in Bombay	*2,920*	*872*	*50*	...	*3,842*	...	*3,842*	...	...	...	...	...	...	...	*5,438,419*
GRAND TOTAL	302,897	68,919	15,934	12,155	399,905	*20,973*	378,932	...	...	...	...	...	...	...	19,716,502
Divisible under—															
India							Rx. 376,088							Rx.	16,234,800
England							£ 1,963							£	3,013,126
Exchange							Rx. 881							Rx.	463,576

NO. 72.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of the Year 1889-90.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
East Indian Railway Debenture and Debenture Stock . . .	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity . . . . . Rx. .	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock .	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock .	...	223,630	223,630
TOTAL . £	...	12,043,440	12,043,440
EASTERN BENGAL.			
Eastern Bengal Railway Debenture and Debenture Stock taken over	...	811,616	811,616
Debenture discharged in anticipation of purchase . . .	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of the Eastern Bengal Railway 4 per cent. Debenture Stock . .	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of the Eastern Bengal Railway 4 per cent. Debenture Stock . .	...	108	108
TOTAL . £	...	1,569,784	1,569,784
SCINDE, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Scinde, Punjab and Delhi Railway Annuities . . . . . £	...	4,911,621	4,911,621
OUDH AND ROHILKHUND.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888, in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	...	3,415,000	3,415,000
TOTAL . £	...	10,336,049	10,336,049
GRAND TOTAL . £	...	28,860,894	28,860,894

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding

INDIA, GENERAL

PARTICULARS.	Buildings and Roads.					Rajputana.			No. of Items.
	Inspector-General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Buildings and Roads.	Irrigation.	Total.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
DIRECTION.									
Chief Engineer and Secretariat.									
Inspector-General and Assistant	8,209	...	...	...	..	...	...	...	1
Chief Engineer and Assistants	...	...	...	...	...	...	...	...	2
Upper Subordinates and Lower Subordinates and Petty Establishment	..	...	...	...	...	...	...	...	3
Office Establishment	5,395	...	48	...	...	...	...	...	4
Travelling allowances	597	...	...	...	...	...	...	...	5
Contingencies	784	...	...	...	...	...	...	...	6
Local allowances	...	...	...	...	...	...	...	...	7
TOTAL . Rx.	14,985	...	48	...	...	...	...	...	8
Superintending Engineers.									
Superintending Engineers and Assistants	11,802	...	...	926	...	1,780	...	1,780	9
Upper Subordinates	...	...	...	...	...	...	...	...	10
Office and Petty Establishment	4,147	...	129	...	...	1,432	...	1,432	11
Travelling allowances	1,268	...	...	33	...	348	...	348	12
Contingencies	1,262	...	7	30	...	276	...	276	13
Local allowances	288	...	...	...	...	...	...	...	14
TOTAL . Rx.	18,767	...	136	989	...	3,836	...	3,836	15
TOTAL DIRECTION . Rx.	33,752	...	184	989	...	3,836	...	3,836	16
CONSTRUCTION.									
Engineer Establishment, consisting of Executive and Assistant Engineers	41,963	...	1,018	1,881	...	6,473	...	6,473	17
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	21,542	...	460	1,246	...	3,518	...	3,518	18
Lower Subordinates, consisting of Sub-Overseers and Sub-Surveyors	7,858	...	274	161	...	2,066	...	2,066	19
Petty Establishment	5,461	...	73	156	...	1,308	...	1,308	20
Office ditto	12,477	...	411	770	1,320	2,656	...	2,056	21
Medical ditto	...	...	...	...	...	...	...	...	22
Local allowances	2,603	...	...	...	...	...	...	...	23
Travelling allowances	9,328	...	512	344	...	2,398	...	2,398	24
Contingencies	4,740	...	89	134	...	528	...	528	25
Special allowances	...	..	...	...	...	...	...	...	26
Accountants	4,573	...	166	216	...	1,006	...	1,006	27
TOTAL CONSTRUCTION . Rx.	110,545	...	3,003	4,908	1,320	19,953	...	19,953	28
ACCOUNTS.									
Examiners, and Deputy and Assistant Examiners	3,755	...	...	639	...	2,158	...	2,158	29
Accountants	4,320	...	350	...	...	1,000	...	1,000	30
Clerks and office servants	2,937	...	...	...	...	692	...	692	31
Travelling allowances	356	...	...	22	...	156	...	156	32
Contingencies	323	...	...	23	...	198	...	198	33
Local allowances	...	...	...	...	...	...	...	...	34
TOTAL ACCOUNTS . Rx.	11,691	...	350	684	...	4,204	...	4,204	35
COLLECTION OF REVENUE	...	...	...	...	...	...	127	127	36
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS, AND PLANTATIONS	...	...	...	...	...	...	...	...	37
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	...	...	...	...	...	38
BARRACK DEPARTMENT	...	...	...	...	...	1,693	...	1,693	39
TOTAL AMOUNT AUDITED . Rx.	155,988	...	3,537	6,581	1,320	29,686	127	29,813	40
Add—Charges of other departments and of previous year disbursed during the year	22,204	9,919	...	...	...	43	1,710	1,753	41
TOTAL . Rx.	178,192	9,919	3,537	6,581	1,320	29,729	1,837	31,566	42
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	...	...	2	...	...	16,035	...	16,035	43
GRAND TOTAL . Rx.	178,192	9,919	3,535	6,581	1,320	13,694	1,837	15,531	44

of the PUBLIC WORKS DEPARTMENT, during the Year ended 31st March 1890.

Railways.)

AND POLITICAL.							CENTRAL PROVINCES.	BURMA.						ASSAM.	CARRIED FORWARD.		
No. of Items.	BALUCHISTAN.			TOTAL.				LOWER.			UPPER.						
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	8,209	...	8,209	...	...	...	...	...	...	...	...	8,209	...	8,209
2	1,912	...	1,912	1,912	...	1,912	...	4,099	...	4,099	...	...	...	3,650	9,661	...	9,661
3	170	...	170	170	...	170	...	...	...	...	...	...	...	...	170	...	170
4	508	...	508	5,951	...	5,951	...	3,577	...	3,577	...	...	...	1,437	10,965	...	10,965
5	319	...	319	916	...	916	...	202	...	202	...	...	...	252	1,370	...	1,370
6	171	...	171	955	...	955	...	414	...	414	...	...	...	194	1,563	...	1,563
7	...	...	...	...	...	...	...	...	...	...	...	...	...	456	456	...	456
8	3,080	...	3,080	18,113	...	18,113	...	8,292	...	8,292	...	...	...	5,989	32,394	...	32,394
9	...	...	...	14,508	...	14,508	2,340	4,816	...	4,816	2,288	...	2,288	...	23,952	...	23,952
10	...	...	...	...	...	...	...	1,849	...	1,849	...	...	...	...	1,849	...	1,849
11	...	...	...	5,708	...	5,708	2,588	...	...	...	1,289	...	1,289	...	9,585	...	9,585
12	...	...	...	1,649	...	1,649	240	450	...	450	227	...	227	...	2,566	...	2,566
13	...	...	...	1,575	...	1,575	386	492	...	492	296	...	296	...	2,749	...	2,749
14	...	...	...	288	...	288	...	...	...	...	...	...	...	...	288	...	288
15	...	...	...	23,728	...	23,728	5,554	7,607	...	7,607	4,100	...	4,100	...	40,989	...	40,989
16	3,080	...	3,080	41,841	...	41,841	5,554	15,899	...	15,899	4,100	...	4,100	5,989	73,383	...	73,383
17	2,531	853	3,384	53,866	853	54,719	9,526	14,250	...	14,250	21,495	...	21,495	8,826	107,963	853	108,816
18	605	...	605	27,371	...	27,371	4,295	11,882	...	11,882	10,939	...	10,939	6,733	61,220	...	61,220
19	439	...	439	10,798	...	10,798	2,726	3,817	...	3,817	3,768	...	3,768	1,765	22,874	...	22,874
20	1,011	6	1,017	8,009	6	8,015	243	105	...	105	206	...	206	987	9,550	6	9,556
21	1,268	...	1,268	18,902	...	18,902	2,936	4,694	...	4,694	5,106	...	5,106	4,215	35,853	...	35,853
22	98	...	98	98	...	98	45	63	...	63	81	...	81	...	287	...	287
23	...	...	...	2,603	...	2,603	...	...	...	...	...	...	...	3,630	6,233	...	6,233
24	842	203	1,045	13,424	203	13,627	3,395	6,165	...	6,165	7,492	...	7,492	4,240	34,716	203	34,919
25	313	42	355	5,804	42	5,846	707	978	...	978	1,752	...	1,752	1,096	10,337	42	10,379
26	503	198	701	503	198	701	...	...	...	...	...	...	...	...	503	198	701
27	235	266	501	6,196	266	6,462	1,489	2,305	...	2,305	2,507	...	2,507	923	13,420	266	13,686
28	7,845	1,568	9,413	147,574	1,568	149,142	25,362	44,259	...	44,259	53,346	...	53,346	32,415	302,956	1,568	304,524
29	...	...	...	6,552	...	6,552	1,186	2,569	...	2,569	...	...	...	1,522	11,829	...	11,829
30	...	...	...	5,670	...	5,670	277	3,126	...	3,126	...	...	...	1,259	10,332	...	10,332
31	...	...	...	3,629	...	3,629	1,320	2,402	...	2,402	...	...	...	705	8,056	...	8,056
32	...	...	...	534	...	534	146	297	...	297	...	...	...	84	1,061	...	1,061
33	...	...	...	544	...	544	159	384	...	384	...	...	...	120	1,207	...	1,207
34	...	...	...	...	...	...	...	...	...	...	...	...	...	570	570	...	570
35	...	...	...	16,929	...	16,929	3,088	8,778	...	8,778	...	...	...	4,260	33,055	...	33,055
36	...	...	...	...	127	127	...	...	...	...	...	...	...	...	...	127	127
37	...	...	...	...	...	...	...	...	9,809	9,809	...	2,863	2,863	...	...	12,672	12,672
38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
39	...	...	...	1,693	...	1,693	752	...	...	...	...	...	...	...	2,445	...	2,445
40	10,925	1,568	12,493	208,037	1,695	209,732	34,756	68,936	9,809	78,745	57,446	2,863	60,309	42,664	411,839	14,367	426,206
41	5,326	1,839	7,165	37,492	3,549	41,041	21	3,929	...	3,929	12,495	...	12,495	...	53,937	3,549	57,486
42	16,251	3,407	19,658	245,529	5,244	250,773	34,777	72,865	9,809	82,674	69,941	2,863	72,804	42,664	465,776	17,916	483,692
43	1,121	...	1,121	17,158	...	17,158	1,481	24,890	...	24,890	5,505	...	5,505	171	49,205	...	49,205
44	15,130 (a)	3,407	18,537	228,371	5,244	233,615	33,296	47,975	9,809	57,784	64,436	2,863	67,299	42,493	416,571	17,916	434,487

(a) Includes Rx. 1,453 charges for Establishment under "Petroleum Works" in Baluchistan.

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS of the

(Excluding

PARTICULARS.	Brought forward.			Bengal.			North-Western Provinces and Oudh.			No. of Items.
	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
DIRECTION.										
Chief Engineer and Secretariat.										
Share of Secretariat Establishment	...	...	...	...	...	...	...	...	...	1
Inspector General and Assistant	8,209	...	8,209	...	...	...	...	..	...	2
Chief Engineer and Assistants	9,661	...	9,661	8,700	2,896	11,596	3,882	4,870	8,752	3
Upper and Lower Subordinates and Petty Establishment	170	...	170	...	...	...	...	...	...	4
Office Establishment	10,965	...	10,965	10,295	3,203	13,498	4,164	3,761	7,925	5
Travelling allowances	1,370	...	1,370	314	105	419	673	457	1,130	6
Contingencies	1,563	...	1,563	1,607	536	2,143	902	688	1,590	7
Presidency and local allowances	456	...	456	316	105	421	...	...	...	8
Presidency house-rent	...	...	...	299	100	399	...	...	...	9
Total . Rx.	32,394	...	32,394	21,531	6,945	28,476	9,621	9,776	19,307	10
Superintending Engineers.										
Superintending Engineers and Assistants	23,952	...	23,952	4,032	5,852	9,884	5,605	4,529	10,134	11
Upper and Lower Subordinates	1,849	...	1,849	...	...	...	...	...	...	12
Office and Petty Establishments	9,585	...	9,585	2,798	3,091	5,889	2,055	2,445	4,500	13
Travelling allowances	2,566	...	2,566	537	468	1,005	727	791	1,518	14
Contingencies	2,749	...	2,749	229	426	655	289	566	855	15
Local allowances	288	...	288	71	...	71	...	...	...	16
Presidency house-rent	...	...	...	207	73	280	...	...	...	17
Total . Rx.	40,989	...	40,989	7,874	9,910	17,784	8,676	8,331	17,007	18
Total Direction . Rx.	73,383	...	73,383	29,405	16,855	46,260	18,297	18,107	36,404	19
CONSTRUCTION.										
Engineer Establishment, consisting of Executive and Assistant Engineers	107,963	853	108,816	16,108	23,431	39,539	29,995	32,793	62,788	20
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	61,220	...	61,220	11,607	12,787	24,394	11,248	7,032	18,280	21
Lower Subordinates	22,874	...	22,874	1,950	7,241	9,191	4,309	7,550	11,859	22
Petty Establishment	9,550	6	9,556	973	3,342	4,315	1,436	6,769	8,205	23
Office ditto	35,853	...	35,853	4,685	9,338	14,023	12,997	8,466	21,463	24
Medical ditto	287	...	287	585	860	1,445	...	941	941	25
Presidency and local allowances	6,233	...	6,233	822	375	1,197	...	...	...	26
Travelling allowances	34,716	203	34,919	6,099	10,062	16,161	11,763	11,091	22,854	27
Presidency house-rent	...	...	...	310	163	473	2,325	...	2,325	28
Contingencies	10,337	42	10,379	1,263	2,113	3,376	...	2,783	2,783	29
Special charges and allowances	503	198	701	...	...	...	...	...	...	30
Boat-bridges and Ferries	...	...	...	...	...	...	...	...	...	31
Contribution to canal establishment in Ferozepore District	...	...	...	...	...	...	...	...	...	32
Accountants	13,420	266	13,686	1,537	2,342	3,879	...	3,061	3,061	33
Total Construction . Rx.	302,956	1,568	304,524	45,939	72,054	117,993	74,073	80,486	154,559	34
ACCOUNTS.										
Examiners, and Deputy and Assistant Examiners	11,829	...	11,829	3,130	1,565	4,695	3,872	1,642	5,514	35
Accountants	10,332	...	10,332	4,070	2,035	6,105	4,111	1,562	5,673	36
Clerks and office servants	8,056	...	8,056	3,281	1,546	4,827	5,718	1,732	7,450	37
Travelling allowances	1,061	...	1,061	443	222	665	302	126	428	38
Contingencies	1,207	...	1,207	303	152	455	439	152	591	39
Local allowances	570	...	570	516	258	774	...	...	...	40
Presidency house-rent	...	...	...	551	274	825	...	...	...	41
Total Accounts . Rx.	33,055	...	33,055	12,294	6,052	18,346	14,442	5,214	19,656	42
Inspectors of Local Works	...	...	...	8,999	...	8,999	...	...	...	43
Collection of Revenue	...	127	127	...	23,023	23,023	...	33,710	33,710	44
Conservancy, Police, Navigation Establishments and Plantations	...	12,672	12,672	...	10,520	10,520	...	2,101	2,101	45
Special Establishment for Surveys	...	...	...	...	—1,957	—1,957	...	...	...	46
Barrack Department	2,445	...	2,445	...	...	...	...	...	...	47
Thomason College and Roorkee Work-shops	...	...	...	...	...	...	16,210	...	16,210	48
Total Amount audited . Rx.	411,839	14,367	426,206	96,637	126,547	223,184	123,022	139,618	262,640	49
Add—Charges of other departments and of previous year disbursed during the year	53,937	3,549	57,486	19,215	4,630	23,845	294	1,713	2,007	50
Total . Rx.	465,776	17,916	483,692	115,852	131,177	247,029	123,316	141,331	264,647	51
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	*49,205*	...	*49,205*	*27,064*	*29,983*	*57,047*	*6,123*	*(a)444*	*6,567*	52
GRAND TOTAL . Rx.	416,571	17,916	434,487	88,788	101,194	189,982	117,193	140,887	258,080	53

(a) Contribution . . . 154
Transfer Divisional . . 290
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Public Works Department, during the Year ended 31st March 1890—*continued.*

Railways.)

No. of Items.	Punjab.			Madras.			Bombay.			Grand Total.		
	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	7,853	6,233	14,086	7,853	[illegible]	[illegible]
2	...	...	...	...	...	...	...	...	...	8,209	...	[illegible]
3	5,833	4,344	10,177	8,142	...	8,142	5,577	...	5,577	41,795	12,[illegible]	[illegible]
4	...	...	...	...	...	...	1,089	...	1,089	1,259	...	[illegible]
5	4,015	2,396	6,411	6,569	...	6,569	1,166	...	1,166	37,174	9,360	46,534
6	477	378	855	801	...	801	658	...	658	4,293	940	5,233
7	1,990	1,685	3,675	658	...	658	309	...	309	7,029	2,909	[illegible]
8	...	...	...	...	...	...	171	...	171	943	105	[illegible]
9	...	...	...	..	...	...	139	...	139	438	100	53[illegible]
10	12,315	8,803	21,118	16,170	...	16,170	16,962	6,233	23,195	108,993	31,757	140,750
11	5,428	7,099	12,527	14,397	...	14,397	463	3,142	3,605	53,877	20,622	74,499
12	...	...	...	...	...	...	126	486	612	1,975	486	2,461
13	2,455	2,773	5,228	7,019	...	7,019	245	1,675	1,920	24,157	9,984	34,141
14	783	507	1,290	1,458	...	1,458	75	728	803	6,146	2,494	8,640
15	741	604	1,345	577	...	577	97	451	548	4,682	2,047	6,729
16	...	...	...	...	...	...	...	...	...	359	...	359
17	...	...	...	...	...	...	...	...	...	207	73	280
18	9,407	10,983	20,390	23,451	...	23,451	1,006	6,482	7,488	91,403	35,706	127,109
19	21,722	19,786	41,508	39,621	...	39,621	17,968	12,715	30,683	200,396	67,463	267,859
20	25,978	38,376	64,354	49,759	...	49,759	29,209	19,141	48,350	259,012	114,594	373,606
21	9,515	9,701	19,216	41,404	...	41,404	23,978	10,986	34,964	158,972	40,506	199,478
22	7,162	7,872	15,034	1,700	...	1,700	5,005	4,117	9,122	43,000	26,780	69,780
23	2,432	6,703	9,135	20,895	...	20,895	1,741	1,674	3,415	37,027	18,494	55,521
24	7,037	9,813	16,850	20,223	...	20,223	9,010	4,684	13,694	89,805	32,301	122,106
25	122	1,387	1,509	...	...	...	69	165	234	1,063	3,353	4,416
26	...	...	...	...	...	...	...	...	...	7,055	375	7,430
27	8,414	10,974	19,388	20,498	...	20,498	11,055	9,151	20,206	92,545	41,481	134,026
28	...	...	...	...	...	...	496	...	496	3,131	163	3,294
29	2,525	3,637	6,162	3,870	...	3,870	2,382	2,537	4,919	20,377	11,112	31,489
30	161	...	161	...	...	...	1,424	...	1,424	2,088	198	2,286
31	217	...	217	...	...	...	...	...	...	217	...	217
32	220	...	220	...	...	...	...	...	...	220	...	220
33	1,774	2,028	3,802	4,089	...	4,089	3,070	2,033	5,103	23,890	9,730	33,620
34	65,557	90,491	156,048	162,438	...	162,438	87,439	54,488	141,927	738,402	299,087	1,037,489
35	3,558	2,074	5,632	3,036	...	3,036	3,279	...	3,279	28,704	5,281	33,985
36	3,737	2,178	5,915	6,240	...	6,240	3,740	...	3,740	32,230	5,775	38,005
37	2,324	1,354	3,678	3,111	...	3,111	3,204	...	3,204	25,694	4,632	30,326
38	265	154	419	342	...	342	1,128	...	1,128	3,541	502	4,043
39	282	164	446	311	...	311	353	...	353	2,895	468	3,363
40	...	...	...	...	...	...	577	...	577	1,663	258	1,921
41	...	...	...	...	...	...	281	...	281	832	274	1,106
42	10,166	5,924	16,090	13,040	...	13,040	12,562	...	12,562	95,559	17,190	112,749
43	...	...	...	...	...	...	...	...	...	8,999	...	8,999
44	...	35,076	35,076	...	...	...	588	2,494	3,082	588	94,430	95,018
45	...	38	38	...	146,716	146,716	...	293	293	...	172,340	172,340
46	...	3,230	3,230	...	...	...	...	449	449	...	1,722	1,722
47	...	...	...	...	...	...	...	...	...	2,445	...	2,445
48	...	...	...	...	...	...	...	...	...	16,210	...	16,210
49	97,445	154,545	251,990	215,099	146,716	361,815	118,557	70,439	188,996	1,062,599	652,232	1,714,831
50	44	...	44	...	...	...	40,309	3,605	43,914	113,799	13,497	127,296
51	97,489	154,545	252,034	215,099	146,716	361,815	158,866	74,044	232,910	1,176,398	665,729	1,842,127
52	*9,767*	*12,133*	*21,900*	*142,013*	...	*142,013*	*15,946*	*10,970*	*26,916*	*250,118*	*53,530*	*303,648*
53	87,722	142,412	230,134	73,086	146,716	219,802	142,920	63,074	205,994	926,280	612,199	1,538,479

N.—Exp. not charged to Revenue.

No. 74.—ABSTRACT ACCOUNT of CHARGES for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended

(Excluding

PARTICULARS.	Reference to Detailed Account. See also page 198.	Inspector-General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.	No. of Items.
							INDIA—	
WORKS AND REPAIRS.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
FAMINE RELIEF AND INSURANCE . Original Works .	109	...	...	...	...	...	...	1
FAMINE RELIEF AND INSURANCE . Repairs . .	...	...	...	...	...	...	...	2
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital. Original Works	135	...	...	...	...	...	...	3
Minor Works and Navigation, Capital. Repairs .	135	...	...	...	...	...	...	4
Ditto Revenue . Original Works	135	...	...	...	...	...	284	5
Ditto Revenue . Repairs . .	135	...	...	...	...	...	2,798	6
Minor Works and Navigation and Agricultural. Original Works	135 to 137	...	...	...	...	...	17	7
Minor Works and Navigation and Agricultural. Repairs . .	135 to 137	...	...	...	...	...	...	8
BUILDINGS AND ROADS								
Imperial . . . Original Works	149	298,856	1,318	3,025	18,791	407	9,110	9
Imperial . . . Repairs . .	149	145,334	9,866	6,133	7,618	1,208	15,718	10
Provincial . . . . Original Works	150	...	...	...	...	...	...	11
Provincial . . . . Repairs . .	150	...	...	...	...	...	...	12
Incorporated Local . . Original Works	151	...	...	863	...	...	50	13
Incorporated Local . . Repairs . .	151	...	...	811	...	...	663	14
Special Defence Works	178 & 179	424,106	...	...	...	...	...	15
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses. Original Works	126 & 127	...	...	...	...	...	...	16
Major Works—Working Expenses. Repairs . .	126 & 127	...	...	...	...	...	...	17
Capital Outlay on Irrigation Works. Original Works	194 to 196	...	...	...	...	...	...	18
Capital Outlay on Irrigation Works. Repairs .	194 to 196	...	...	...	...	...	...	19
GRAND TOTAL, WORKS AND REPAIRS . . Rx.		868,296	11,184	10,832	26,409	1,615	28,640	20
ESTABLISHMENT.								
FAMINE RELIEF AND INSURANCE ESTABLISHMENT .	109	...	...	...	...	...	...	21
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital Establishment	135	...	...	...	...	...	...	22
Minor Works and Navigation, Revenue Establishment	135	...	...	...	...	...	1,827	23
Minor Works and Navigation and Agricultural Establishment	135 to 137	...	...	...	...	...	10	24
BUILDINGS AND ROADS.								
Imperial Establishment	149	139,868	9,919	3,119	6,581	1,320	13,623	25
Provincial Ditto	150	...	...	...	...	...	...	26
Incorporated Local Ditto	151	...	...	416	...	...	71	27
Special Defence Works Ditto . . .	178 & 179	38,324	...	...	...	...	...	28
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses, Establishment	126 & 127	...	...	...	...	...	...	29
Capital Outlay on Irrigation Works, Ditto	194 to 196	...	...	...	...	...	...	30
GRAND TOTAL, ESTABLISHMENT . Rx.		178,192	9,919	3,535	6,581	1,320	15,531	31
Deduct—Charges for Civil Engineering College and Roorkee Workshops . . .		...	...	...	...	...	...	32
NET TOTAL ESTABLISHMENT . . Rx.		178,192	9,919	3,535	6,581	1,320	15,531	33
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS . .		20·52	88·69	32·63	24·92	81·73	54·23	34

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS 31st March 1890.

Railways).

No. of Items.	General. Biluchistan Agency.	General. TOTAL.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N. W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	...	1,860	5,196	25,039	22,413	54,508
2	...	...	...	...	...	...	...	...	...	...	...	...
3	31,777	31,777	...	...	...	...	8,656	186	—235	23,306	31,348	95,038
4	...	...	...	...	...	...	...	...	...	...	...	...
5	...	284	...	...	...	...	124	1,656	1,058	3,890	1,272	8,284
6	...	2,798	...	...	...	..	24,075	4,939	21,837	19,026	36,255	108,930
7	...	17	....	5,809	30,802	...	7,705	1,906	4,399	57,200	33,352	141,190
8	...	...	...	10,033	10,011	...	62,068	967	1,512	143,120	55,411	283,122
9	59,815	391,322	4,805	326,260	21,453	16,386	24,374	5,167	61,178	29,977	55,298	936,220
10	11,853	197,730	5,421	38,814	13,262	6,101	16,615	7,558	29,762	33,257	58,348	406,868
11	...	...	107,176	...	57,767	20,092	166,167	73,268	105,646	137,336	143,585	811,037
12	...	...	43,125	...	54,858	14,704	104,814	117,555	114,129	32,849	123,732	605,766
13	...	913	16,773	1,268	10,535	48,782	...	56,623	31,073	5,465	34,970	206,402
14	...	1,474	1,878	...	7,014	34,728	...	71,984	53,954	2,433	46,137	219,602
15	...	424,106	...	...	32,542	...	...	...	...	...	141,087	597,735
16	...	...	...	...	...	...	471	42,479	12,176	10,279	151	65,556
17	...	...	...	...	...	...	65,428	85,520	88,689	48,011	24,810	312,458
18	...	...	...	...	...	...	40,467	79,989	67,255	108,801	6,385	302,897
19	...	...	...	...	...	...	...	...	...	...	...	...
20	103,445	1,050,421	179,178	382,184	238,244	140,793	520,964	551,657	597,629	679,989	814,554	5,155,613
21	...	...	...	...	...	...	...	413	1,195	5,597	6,484	13,689
22	3,168	3,168	...	...	...	...	—390	17	7	5,673	7,062	15,537
23	239	2,066	...	...	...	...	10,629	8,600	22,167	6,192	7,845	57,499
24	...	10	...	2,863	9,809	...	22,667	710	6,273	62,620	28,921	133,873
25	(a) 15,130	189,560	2,339	64,195	8,050	4,566	11,522	2,940	19,424	15,310	25,693	343,599
26	...	...	30,957	...	32,359	33,862	77,266	74,650	57,447	57,171	84,931	448,643
27	...	487	...	241	3,921	4,065	...	39,603	10,851	605	9,207	68,980
28	...	38,324	...	...	3,645	...	...	...	...	...	23,089	65,058
29	...	...	...	...	...	...	59,717	113,988	95,047	42,726	11,204	322,682
30	...	...	...	...	...	...	8,571	17,159	17,723	23,908	1,558	68,919
31	18,537	232,615	33,296	67,299	57,784	42,493	189,982	258,080	230,134	219,802	205,994	1,538,479
32	...	...	...	...	...	...	...	16,210	...	...	...	16,210
33	18,537	233,615	33,296	67,299	57,784	42,493	189,982	241,870	230,134	219,802	205,994	1,522,269
34	17·92	22·24	18·58	17·61	24·25	30·18	36·47	43·84	38·51	32·32	25·29	29·53

(a) Includes Rx 1,453 charges for establishment under Petroleum Works in Biluchistan.

N.—Exp. not charged to Revenue.

No. 74A.—DETAILED ACCOUNT of EXPENDITURE on TOOLS and PLANT of the Public Works ended 31st

(Excluding

PARTICULARS.	India—General.										Central Provinces.	Burma.						No. of Items.
					Rajputana.			Baluchistan Agency.				Lower.			Upper.			
	Inspector General of Military Works.	Central India.	Coorg.	Hyderabad.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
NEW SUPPLIES.																		
Surveying and mathematical instruments	1,104	...	57	...	15	10	25	59	...	59	510	—119	...	—119	153	...	153	1
Machinery, including navigation plant	...	...	93	106	...	...	...	...	...	...	134	255	...	255	528	...	528	2
Tools	8	31	178	133	144	...	144	106	—251	—145	228	1,074	...	1,074	1,801	...	1,801	3
Plant	1,093	...	...	12	...	...	...	445	...	445	214	1,367	...	1,367	265	...	265	4
Office furniture	381	...	...	...	4	...	4	70	...	70	185	164	...	164	473	...	473	5
Camp equipage	239	...	...	...	1	...	1	21	...	21	27	...	...	...	13	...	13	6
Live-stock	24	...	...	...	...	...	...	...	...	...	...	...	...	...	113	...	113	7
Rolling-stock for railways or canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	...	...	...	...	...	—10	—10	...	...	...	...	...	1,987	1,987	...	225	225	9
Total New Supplies Rx.	3,740	31	328	251	164	...	164	701	—251	450	1,298	2,741	1,987	4,728	3,346	225	3,571	10
Repairs and carriage	3,321	347	71	123	209	...	209	—71	292	221	224	596	...	596	310	...	310	11
Total	7,061	378	399	374	373	...	373	630	41	671	1,522	3,337	1,987	5,324	3,656	225	3,881	12
Add—Charges by other Departments	3,778	...	...	...	...	...	...	293	...	293	..	1,723	...	1,723	...	...	...	13
Deduct—Ditto	1,471	182	...	...	32	...	32	71	...	71	111	1,737	...	1,737	287	...	287	14
Grand Total Rx.	9,368	196	399	374	341	...	341	852	41	893	1,411	3,323	1,987	5,310	3,369	225	3,594	15
Distribution of the foregoing—																		
Famine Relief and Insurance	...	...	...	...	...	...	...	...	...	...	...	..	...		...	...		16
IRRIGATION— (*Imperial, Provincial, and Local.*)																		
Minor Works and Navigation, Capital	...	...	...	...	...	...	...	...	41	41	...	...	...	...	...	...	...	17
Minor Works and Navigation, Revenue	...	...	...	...	...	—10	—10	...	...	...	...	...	...	...	...	...	...	18
Minor Irrigation and Agricultural	...	...	...	...	...	10	10	...	...	...	...	...	1,987	1,987	....	225	225	19
BUILDINGS AND ROADS—																		
Imperial	6,166	196	374	374	330	...	330	852	...	852	152	519	...	519	3,350	...	3,350	20
Provincial	...	...	...	...	...	...	...	...	...	...	1,259	877	...	877	...	...	...	21
Incorporated Local	...	...	25	...	11	...	11	...	...	...	...	256	...	256	19	...	19	22
Special Defence Works	3,202	...	...	...	...	...	...	...	...	...	...	1,671	...	1,671	...	...	...	23
IRRIGATION— (*Imperial, Provincial, and Local.*)																		
Major Works, Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24
Capital Outlay on Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25
TOTAL, as above Rx.	9,368	196	399	374	341	...	341	852	41	893	1,411	3,323	1,987	5,310	3,369	225	3,594	26

Department and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS during the Year March 1890.

Railways.)

No. of Items.	Assam.	Bengal.			N. W. Provinces and Oudh.			Punjab.			Madras.			Bombay.			Grand Total.		
	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	45	237	...	237	727	...	727	149	...	149	545	...	545	868	...	868	4,350	10	4,360
2	269	2,486	2,399	4,885	63	317	380	1,780	253	2,033	986	717	1,703	1,784	907	2,691	8,484	4,593	13,077
3	286	1,420	...	1,420	633	...	633	1,375	...	1,375	803	...	803	2,476	...	2,476	11,587	—251	11,336
4	...	...	...	...	97	...	97	1,011	...	1,011	—55	...	—55	247	...	247	4,696	...	4,696
5	19	50	...	50	612	...	612	257	...	257	35	...	35	70	...	70	2,320	...	2,320
6	...	89	...	89	115	...	115	14	...	14	82	...	82	...	..	...	601	...	601
7	...	...	...	...	45	...	45	...	...	...	...	...	...	...	...	...	182	...	182
8	...	...	...	...	...	...	...	...	—4,903	—4,903	...	...	...	...	...	...	...	—4,903	—4,903
9	...	...	7,076	7,076	...	2,742	2,742	...	5,674	5,674	2,370	10,418	12,788	...	3,382	3,382	2,370	31,494	33,864
10	619	4,282	9,475	13,757	2,292	3,059	5,351	4,586	1,024	5,610	4,766	11,135	15,901	5,445	4,289	9,734	34,590	30,943	65,533
11	252	2,250	9,214	11,464	1,483	4,463	5,946	508	1,541	2,049	1,380	7,584	8,964	1,835	713	2,548	12,838	23,807	36,645
12	871	6,532	18,689	25,221	3,775	7,522	11,297	5,094	2,565	7,659	6,146	18,719	24,865	7,280	5,002	12,282	47,428	54,750	102,178
13	...	128	...	128	...	...	...	168	...	168	...	...	...	1,225	42	1,267	7,315	42	7,357
14	5	418	2	420	12	...	12	9	—3,027	—3,018	2,489	...	2,489	627	218	845	7,451	—2,807	4,644
15	866	6,242	18,687	24,929	3,763	7,522	11,285	5,253	5,592	10,845	3,657	18,719	22,376	7,878	4,826	12,704	47,292	57,599	104,891
16	...	...	...	...	...	—6	—6	...	5	5	...	874	874	...	1,999	1,999	...	2,872	2,872
17	...	...	3,703	3,703	...	...	...	...	...	...	...	560	560	...	1,100	1,100	...	5,404	5,404
18	...	...	2,501	2,501	...	160	160	...	671	671	...	243	243	...	169	169	...	3,734	3,734
19	...	...	1,465	1,465	...	...	...	...	111	111	...	2,459	2,459	...	982	982	...	7,239	7,239
20	298	570	...	570	192	...	192	622	...	622	948	...	948	1,633	...	1,633	16,576	...	16,576
21	500	5,672	...	5,672	2,484	...	2,484	4,194	...	4,194	2,499	...	2,499	3,848	...	3,848	21,333	...	21,333
22	68	...	...	...	1,087	...	1,087	437	...	437	210	...	210	1,659	...	1,659	3,772	...	3,772
23	...	...	...	...	...	...	...	...	...	...	...	...	...	738	...	738	5,611	...	5,611
24	...	...	8,260	8,260	...	3,891	3,891	...	2,153	2,153	...	7,644	7,644	...	468	468	...	22,416	22,416
25	...	...	2,758	2,758	...	3,477	3,477	...	2,652	2,652	...	6,939	6,939	...	108	108	...	15,934	15,934
26	866	6,242	18,687	24,929	3,763	7,522	11,285	5,253	5,592	10,845	3,657	18,719	22,376	7,878	4,826	12,704	47,292	57,599	104,891

N.—Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1889-90.

Sections O to V.—Debt, Deposits, and Advances.

Receipts *Rx.* 109,161,204. Disbursements *Rx.* 108,689,201.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
O. Permanent Debt	75	Statement of Permanent Debt . .	208	6,161,000	1,121,336	+5,039,664(a)
P. Unfunded Debt .	76	Special Loans	210	...	34,702	
"	77	Treasury Notes	210	1,650	1,300	
"	78	Deposits of Service Funds . .	210	128,175	82,554	—69,616
"	79	Savings Bank Deposits . . .	211	4,114,726	4,195,611	
Q. Deposits and Advances.	68	Provincial Balances	184	562,198	13,202	
"	89	Appropiation for reduction of Debt .	240	460,255	...	
"	80	Excluded Local Funds . . .	212	615,003	657,323	
"	81	Political and Railway Funds . .	213	286,205	303,998	
"	82	Departmental and Judicial Deposits .	213	14,648,933	14,543,114	+1,049,671
"	For these Accounts *vide* Appendix A.	Advances		11,192,342	11,234,941	
"		Suspense Account		87,915	165,277	
"		Exchange on Remittance Accounts .		...	47,843	
"		Miscellaneous		267,490	104,972	
R. Loans to Native States, and Presidency Corporation.	83	Advances, Repayments, and Balances	218	121,456	477,361	—355,905
R. R. Provincial Advances and Loan Account.	83A	Ditto ditto .	220	258,730	500,979	—242,249
S. Capital Account of Indian Railway Companies.	84	Receipts and Payments . . .	228	3,035,736	4,251,328	—1,215,592
T. Remittances .		Inland Money Orders . . .		14,418,484	14,393,100	
"	For these Accounts *vide* Appendix A.	Other Local Remittances . . .		14,680	...	
"		Other Departmental Accounts . .		472,140	474,110	
"		Remittances between Civil Treasuries and Departments		19,163,996	19,182,833	—18,897
	85	Remittance Account between England and India	230	1,110,472	1,148,626	
U. Secretary of State's Bills.	86	Bills drawn and discharged . .	232	15,474,496	15,602,997	
V. Cash Balance .	87	Distribution Statement . . .	233	16,565,122	20,151,694	
		Total .		109,161,204	108,689,201	

(a) Net figure carried to account No. 1 is 5,129,018. The difference of 89,354 represents amount of Debt discharged by means of the Railway and Discount Sinking Funds, *vide* note (g) on page 209.

No. 75.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of PERMANENT DEBT, during the Year ended 31st March 1890, and the amount of the PERMANENT DEBT at the Commencement and Close of the Year.

	Amount, 1st April 1889.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1890.
IN INDIA.							
IMPERIAL LOANS BEARING INTEREST.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
4½ per Cent. Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
4½ " Transfer Loan of 1878	1,248,910	...	...	1,248,910	...	66,930	1,181,980
Transfer Loan of 1879, 4½ per Cent. portion	19,231,403	...	66,930	19,298,333	...	...	19,298,333
" 7s. sterling per Cent portion	22,300	...	...	22,300	...	...	22,300
4 per Cent. Loan of 1832-33	798,475	...	...	798,475	21,853	21,819	754,803
4 " " 1835-36	2,004,170	...	...	2,004,170	...	64,350	1,939,820
4 " " 1842-43	24,472,300	...	269,410	24,741,710	10,000	353,030	24,378,680
4 " " 1854-55	(a)4,137,100	2,000,000	202,860	6,339,960	...	195,640	6,144,320
4 " Transfer Loan, 1st May 1865	34,690,614	...	929,280	35,619,894	8	139,580	35,480,306
Reduced 4 per Cent. Loan of 1879	7,861,600	...	...	7,861,600	...	578,190	7,283,410
4 per Cent. Promissory Notes for Mysore Family	58,767	...	...	58,767	...	6,191	52,576
4 " Maharaja Sindia for State Railway	1,500,000	...	...	1,500,000	...	...	1,500,000
4 " East Indian Railway Commuted Stock	9,750	...	...	9,750	...	1,400	8,350
4 " Gwalior Loan of 1887	3,500,000	...	...	3,500,000	...	...	3,500,000
3½ " Loan of 1853-54	52,180	...	...	52,180	...	...	52,180
TOTAL IMPERIAL DEBT in INDIA bearing Interest Rx.	100,587,569	2,000,000	1,468,480	104,056,049	31,861	1,427,130	102,597,058
IMPERIAL LOANS NOT BEARING INTEREST.							
5½ per Cent. Loan of 1859-60	4,030	...	...	4,030	700	...	3,330
5 " " 1856-57	6,610	...	...	6,610	280	...	6,330
5 " " 1825-26	(b)6,165	...	...	6,165	1,226	...	4,939
5 " " 1841-42	(c)2,340	...	...	2,340	100	...	2,240
5 " " 1854-55 for Public Works	4,420	...	...	4,420	100	...	4,320
Treasury Bills at 2½ pie per Cent. per diem	630	...	...	630	...	...	630
Reduced 4 per Cent. Loan of 4th July 1881	150	...	...	150	...	...	150
4 per Cent. Loan of 1824-25	22,283	...	...	22,283	18,891	...	3,392
4 " " 1828-29	(b)672	...	...	672	...	...	672
4 " Transfer Loan of 22nd April 1854	1,422	...	...	1,422	...	...	1,422
4½ " " of 1870	82,590	...	...	82,590	25,990	28,040	28,560
TOTAL IMPERIAL DEBT in INDIA not bearing Interest Rx.	131,312	...	...	131,312	47,287	28,040	55,985
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4½ per Cent. Nagpore-Raipore Railway Debenture Loan	4,275	...	...	4,275	...	...	4,275
4 " Ghazipur-Dildarnagar Railway "	50,080	...	...	50,080	38,040	...	12,040
4 " Muttra-Hathras Light " "	1,800	...	...	1,800	...	20	1,780
4 " Cawnpore-Farukhabad " "	2,390	...	...	2,390	...	290	2,100
4 " Cawnpore and Achneyra " "	11,090	...	310	11,400	...	3,000	8,400
4 " Cawnpore and Achneyra Section of the Rajputana-Malwa Railway	70,750	...	3,000	73,750	...	...	73,750
TOTAL PROVINCIAL DEBT in INDIA Rx.	140,385	...	3,310	143,695	38,040	3,310	102,345

	1st April 1889.		31st March 1890.	
Debt bearing Interest:	Rx.	£	Rx.	£
In India	100,748,980	131,312	102,705,190	55,985
In England	94,635,082	398,528	98,045,728	146,663
	195,384,062	529,840	200,750,918	202,648
Debt not bearing Interest				
In India		195,913,902		200,953,566
In England				

GOVERNMENT STOCK NOTES BEARING INTEREST.							
4 per Cent. Stock Notes issued in 1882-83 and accounted for as follows:—							
In India	862	...	...	862	248	300	314
Assam	245	...	...	245	15	50	180
Bengal	6,363	...	...	6,363	598	5,010	755
N.-W. P. and Oudh	2,161	...	...	2,161	269	1,870	22
Punjab	1,761	...	...	1,761	110	1,070	581
Madras	3,021	...	...	3,021	66	2,000	955
Bombay	6,613	...	...	6,613	623	3,010	2,980
TOTAL GOVERNMENT STOCK NOTES . Rx.	21,026	...	...	21,026	1,929	13,310	5,787
TOTAL DEBT IN INDIA . Rx.	100,880,292	2,000,000	1,471,790	104,352,082	119,117	1,471,790	102,761,175
IN ENGLAND.							
BEARING INTEREST.							
India 3½ per Cent. Stock	64,480,687	...	...	64,480,687	(d)80,266 (e)9,088	...	64,391,333
" 3 " Stock	19,955,079	(f)3,500,000	...	23,455,079	...	...	23,455,079
" 3½ " Debentures	5,000,000	...	...	5,000,000	661,000	1,339,000	3,000,000
" 3¼ " Debentures	...	661,000	1,339,000	2,000,000	...	...	2,000,000
East Indian Railway Debenture Stock	1,435,650	...	...	1,435,650	...	...	1,435,650
Eastern Bengal Railway Debenture Stock	348,666	...	...	348,666	...	...	348,666
Oude and Rohilkund Railway Debenture Stock	384,700	...	...	384,700	...	...	384,700
" " " Debentures	3,030,300	...	...	3,030,300	...	...	3,030,300
TOTAL DEBT in ENGLAND bearing Interest . £	94,635,082	4,161,000	1,339,000	100,135,082	750,354	1,339,000	98,045,728
NOT BEARING INTEREST.							
East India Bonds	20,917	...	...	20,917	...	...	20,917
India 5 per Cent. Stock	14,441	...	...	14,441	3,167	...	11,274
India 4 per Cent. Stock	363,070	...	...	363,070	248,698	...	114,372
East Indian Railway Debentures	100	...	...	100	...	...	100
TOTAL DEBT in ENGLAND not bearing Interest . £	398,528	...	...	398,528	251,865	...	146,663
TOTAL DEBT in ENGLAND . £	95,033,610	4,161,000	1,339,000	100,533,610	1,002,219	1,339,000	98,192,391
TOTAL DEBT .	195,913,902	6,161,000	2,810,790	204,885,692	(g)1,121,336	2,810,790	200,953,566
CLASSIFICATION OF THE DEBT.							
Permanent Debt, exclusive of that for Railways and Irrigation	77,640,998	4,161,000	2,810,790	84,612,788	1,121,336	(h)4,069,129	79,422,323
For Railways	91,823,031	1,541,093	1,258,339	94,622,463	...	...	(i)94,622,463
For Irrigation	26,449,873	458,907	...	26,908,780	...	...	26,908,780
TOTAL .	195,913,902	6,161,000	4,069,129	206,144,031	1,121,336	4,069,129	200,953,566

(g) This amount is shown in the General Account, page 21, as follows:—

	India. Rx.	England. £	TOTAL.
Under Permanent Debt Discharged.	119,117	912,865	1,031,982
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £1,687,780 under "Railway Revenue Account" (*see* also Sinking Fund Account on this page)	...	47,565	47,565
On account of Eastern Bengal Railway Sinking Fund do. do.	...	3,547	3,547
On account of the Scinde, Punjab and Delhi Railway Sinking Fund do.	...	29,154	29,154
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £8,047 is charged to Interest on Debt	...	7,456	7,456
Do. do. of Oude and Rohilkund Railway Discount Sinking Fund do. do. £1,762 is charged to State Railways Interest on Debt	...	1,632	1,632
	119,117	1,002,219	1,121,336

(h) Includes £1,258,339 transferred to Debt for Railways.

(i) Exceeds the aggregate of the totals of columns 5 and 21 in the Summary of Capital Expenditure, Account No. 69, by £285,482 the discount involved in raising the money for the purchase of the Oude and Rohilkund Railway in 1888-89.

SINKING FUNDS created pursuant to Section 51 of Acts 42 and 43 Vict., C. 56, and Section 2 (a) of Acts 44 and 45 Vict., C. 53, and the application thereof.

	INDIA DEBT ISSUED IN REDEMPTION OF						
	£328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent. Debenture Stock.	£22,312 Eastern Bengal Railway Annuity.	£65,648 Eastern Bengal Railway 4 per cent. Debenture Stock.	£200,468 Scinde, Punjab and Delhi Railway Annuity.	TOTAL.
India Debt created and issued under Acts 42 and 43 Vict., C. 43, 44 and 45 Vict., C. 53, and 48 and 49 Vict., C. 25, in redemption of liabilities charged on the Revenues of India:						
India 4 per cent. Stock	5,115,939	...	...	...	...	5,115,939
India 4 per cent. Rupee Debt, Rx.1,06,750 at 2s. the rupee	10,675	...	...	...	...	10,675
India 3½ per cent. Stock	2,235,168	48,168	...	67,006	4,911,621	7,863,018
India 3 per cent. Stock	215,243	32,597	541,055	708	...	248,548
	3,577,025	80,765	541,055	67,714	4,911,621	13,178,180
INDIA DEBT CREATED AND ISSUED £	330,529	1,161	9,950	1,004	82,867	425,511
India Debt purchased and cancelled to 31st March 1889:						
India 4 and 3½ per cent. Stocks	35,863	215	3,007	130	26,218	80,266
(d) India Debt purchased and cancelled during the year ended 31st March 1890:						
India 3½ per cent. Stock purchased with £70,570, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock originally created for the redemption thereof	11,446	41	376	34	2,036	505,777
India 3½ per cent. Stock purchased with £15,993, being Interest on the amounts standing to the credit of the Funds	377,938	1,417	13,333	1,168	112,031	12,672,403
INDIA DEBT PURCHASED AND CANCELLED £	7,199,187	79,348	537,722	66,546	4,799,600	
Balance of India Debt issued as above, outstanding on 31st March 1890. India 3½ per cent. Stock * £ 12,413,180; India 4 per cent. Rupee Debt 10,675; India 3 per cent. Stock 248,548 . £						

(a) Exceeds the closing balances of last year's account by Rx. 500 owing to corrections since made.
(b) Differs from the balances shown in last year's account by Rx. 1 for correction since made.
(c) Exceeds the closing balance of last year's account by Rx. 50 for corrections since made.
(e) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £9,809 towards the redemption of debt incurred in excess of money raised.
(f) Stock created under Sections 4 and 5 of the Act 51 Vict., C. 5, for Advances to Railway Companies.

* India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.

No. 76.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1890.

	Balance, 1st April 1889.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1890.
INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Endowments by the late King of Oudh, 1st Loan (6 p.c.)	(*a*)356,819	...	356,819	354	356,465
Endowments by the late King of Oudh, 3rd & 5th Loans (5 p. c.)	1,000,000	...	1,000,000	...	1,000,000
Endowments by the late King of Oudh, 6th Loan (4 p.c.)	169,944	...	169,944	...	169,944
Endowments by the late King of Oudh, Charity Fund (6 p. c.)	30,000	...	30,000	...	30,000
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per Cent.)	4,800	...	4,800	...	4,800
Promissory Notes issued to the Prize Agents for the Captors of Java	34,348	...	34,348	34,348	...
Appropriation for the Maintenance of Madho Rao (4 p.c.)	66,800	...	66,800	...	66,800
8 per Cent. perpetual Loan (Madras)	15,400	...	15,400	...	15,400
6 per Cent. perpetual Loan (Madras)	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per Cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultry bearing Interest (4 per Cent.)	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	...	1,000	...	1,000
Charitable Endowment	4,000	...	4,000	...	4,000
TOTAL . Rx.	1,702,026	...	1,702,026	34,702	1,667,324
NORTH-WESTERN PROVINCES AND OUDH:					
Charitable Endowments of Native Chiefs	20,000	...	20,000	...	20,000
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree and Sanawar	1,264	...	1,264	...	1,264
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per Cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	91,689	...	91,689	...	91,689
GRAND TOTAL . Rx.	1,815,105	...	1,815,105	34,702	1,780,403

No. 77.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1890.

	Balance, 1st April 1889.	Issues in 1889-90.	TOTAL.	Payments in 1889-90.	Balance, 31st March 1890.
INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Treasury Notes at 3¼ per Cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes on account of the Bhonsla Family Temples	34,520	...	34,520	...	34,520
Non-transferable Treasury Notes at 4 per Cent.	(*a*)8,112	1,650	9,762	1,300	8,462
TOTAL . Rx.	42,882	1,650	44,532	1,300	43,232

No. 78.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1890.

	Balance, 1st April 1889.	Receipts in 1889-90.	TOTAL.	Repayments in 1889-90.	Balance, 31st March 1890.
INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Family Pension Fund	(*a*)1,059,693	114,675	1,174,368	75,580	1,098,788
Miscellaneous Service Funds	(*a*)251	11	262	4	258
TOTAL . Rx.	1,059,944	114,686	1,174,630	75,584	1,099,046
MADRAS:					
Apothecaries' Fund	(*a*)10,541	3,440	13,981	2,957	11,024
BOMBAY:					
Uncovenanted Service Family Pension Fund	113,974	10,049	124,023	4,013	120,010
GRAND TOTAL . Rx.	1,184,459	128,175	1,312,634	82,554	1,230,080

(*a*) Differs from the Closing Balance of the last year's account by Rx. 1 for correction since made.

No. 79.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1890.

	Balance, 1st April 1889.	Receipts in 1889-90.	TOTAL.	Repayments in 1889-90.	Balance, 31st March 1890.
BANK ACCOUNTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:					
Calcutta	269,838	78,346	348,184	115,052	233,132
Madras	72,060	18,210	90,270	31,765	58,505
Bombay	818,694	149,373	968,067	233,683	734,384
TOTAL . Rx.	1,160,592	245,929	1,406,521	380,500	1,026,021
POST OFFICE SAVINGS BANKS:					
India	380,273	202,866	583,139	219,412	363,727
Central Provinces	223,671	125,099	348,770	136,098	212,672
Burma	179,910	220,656	400,566	209,050	191,516
Assam	118,779	77,001	195,780	65,066	130,714
Bengal	1,399,572	867,190	2,266,762	853,744	1,413,018
North-Western Provinces and Oudh	666,364	431,694	1,098,058	441,559	656,499
Punjab	504,060	371,285	875,345	364,214	511,131
Madras	583,184	416,492	999,676	421,480	578,196
Bombay	1,836,715	776,840	2,613,555	801,352	1,812,203
TOTAL . Rx.	5,892,528	3,489,123	9,381,651	3,511,975	5,869,676
STATE RAILWAY PROVIDENT INSTITUTIONS:					
Government of India	62,641	21,706	84,347	7,436	76,911
Central Provinces	8,310	2,912	11,222	2,753	8,469
Burma	12,476	6,620	19,096	4,291	14,805
Assam	249	173	422	54	368
Bengal	(a)44,865	19,197	64,062	6,862	57,200
North-Western Provinces and Oudh	(a)50,651	11,507	62,158	22,606	39,552
Punjab	146,994	46,237	193,231	29,861	163,370
TOTAL . Rx.	326,186	108,352	434,538	73,863	360,675
CIVIL ENGINEERS' PROVIDENT FUND:					
Government of India	107,862	34,316	142,178	8,764	133,414
REGIMENTAL SAVINGS BANKS:					
Bengal Army	88,186	135,420	223,606	135,441	88,165
Madras Army	22,809	33,075	55,884	31,085	24,799
Bombay Army	24,382	30,043	54,425	25,307	29,118
TOTAL . Rx.	135,377	198,538	333,915	191,833	142,082
TOTAL BANK ACCOUNTS . Rx.	7,622,545	4,076,258	11,698,803	4,166,935	7,531,868
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
Government of India	3,069	12,829	15,898	12,800	3,098
HINDU FAMILY ANNUITY FUND:					
Government of India	3,861	4,788	8,649	4,655	3,994
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	(a)6,199	1,307	7,506	295	7,211
LOCAL FUND PENSION FUND:					
Bombay	6,263	5,818	12,081	7,246	4,835
BENGAL CHRISTIAN FAMILY PENSION FUND:					
Government of India	(a)125	1,739	1,864	1,908	—44
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	81	4	85	12	73
Bombay	21,620	725	22,345	217	22,128
	41,218	27,210	68,428	27,133	41,295
Carried forward . Rx.	7,622,545	4,076,258	11,698,803	4,166,935	7,531,868

(a) Differs from last year's figure for correction of balance since made.

No. 79.—ACCOUNTS showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS and of SPECIAL ACCOUNTS, for the Year ended 31st March 1890.

	Balance, 1st April 1889.	Receipts, 1889-90.	TOTAL.	Repayments in 1889-90.	Balance, 31st March 1890.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	7,622,545	4,076,258	11,698,803	4,166,935	7,531,868
	41,218	27,210	68,428	27,133	41,295
POST OFFICE LIFE INSURANCE FUND (*a*).					
India	345	350	695	405	290
Central Provinces	281	133	414	2	412
Burma	(*b*)354	459	813	...	813
Assam	(*b*)832	391	1,223	...	1,223
Bengal	5,969	2,581	8,550	158	8,392
North-Western Provinces and Oudh	1,110	328	1,438	603	835
Punjab	(*b*)661	263	924	...	924
Madras	(*b*)1,306	765	2,071	250	1,821
Bombay	864	518	1,382	105	1,277
	11,722	5,788	17,510	1,523	15,987
POST OFFICE DEPARTMENTAL GUARANTEE FUND (*a*).					
India	1,495	300	1,795	1	1,794
Central Provinces	1,187	251	1,438	...	1,438
Burma	554	167	721	3	718
Assam	623	130	753	...	753
Bengal	7,788	1,540	9,328	3	9,325
North-Western Provinces and Oudh	4,816	911	5,727	3	5,724
Punjab	2,682	515	3,197	3	3,194
Madras	4,201	851	5,052	2	5,050
Bombay	4,216	805	5,021	5	5,016
	27,562	5,470	33,032	20	33,012
TOTAL SPECIAL ACCOUNTS . Rx.	80,502	38,468	118,970	28,676	90,294
GRAND TOTAL	7,703,047	4,114,726	11,817,773	4,195,611	7,622,162

(*a*) The balances of these Funds were shown in last year's Accounts under Deposits.
(*b*) Differs from last year's figures for corrections of balance since made.

No. 80.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1890.

	Balance, 1st April 1889.	Receipts in 1889-90.	TOTAL.	Payments in 1889-90.	Balance, 31st March 1890.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	13,667	54,733	68,400	52,125	16,275
Central Provinces	5,209	17,323	22,532	17,203	5,329
Burma	20,536	73,226	93,762	68,510	25,252
Assam	827	3,025	3,852	2,858	994
Bengal	(*a*) 19,270	39,512	58,782	41,902	16,880
North-Western Provinces and Oudh	(*b*) 27,842	86,337	114,179	84,591	29,588
Punjab	14,537	58,089	72,626	56,361	16,265
Madras	103,823	66,364	170,187	80,734	89,453
Bombay	139,292	216,394	355,686	253,039	102,647
TOTAL . Rx.	345,003	615,003	960,006	657,323	302,683

(*a*) Falls short of the Closing Balance in last year's account by Rx. 6,796 for balance of Chittagong Port Fund transferred to Deposits, Account No. 82.
(*b*) Differs from the Closing Balance of last year by Rx. 1 for correction since made.

No. 81.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL and RAILWAY FUNDS, for the Year ended 31st March 1890.

	Balance, 1st April 1889.	Receipts in 1889-90.	TOTAL.	Payments in 1889-90.	Balance, 31st March 1890.
POLITICAL FUNDS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bahoo Begum's Stipend Fund	58,961	4,198	63,159	21,475	41,684
RAILWAY FUNDS.					
Bombay, Baroda, and Central India Railway.					
Educational Fund	692	1,448	2,140	1,150	990
Fire Insurance Fund	948	2,084	3,032	2,475	557
Guarantee and Contractors' Security Fund	1,377	404	1,781	597	1,184
Provident Fund	(*a*) 1,628	20,035	21,663	21,509	154
Sundry Deposit Fund (Ticket and Indenture Fees)	4,421	602	5,023	1,064	3,959
Fine Fund	144	338	482	212	270
Shareholders' Interest Deposit Fund	(*a*) 132	421	553	410	143
Surplus Profits Deposit Fund	(*a*) 20	238,056	238,076	238,157	—*81*
Great Indian Peninsula Railway.					
Extraordinary Casualty Fund	54,161	2,044	56,205	390	55,815
Fire Insurance Fund	12,568	3,171	15,739	4,625	11,114
Guarantee and Contractors' Security Fund	(*a*) 5,542	10,051	15,593	10,817	4,776
Madras Railway.					
Guarantee and Contractors' Security Fund	23,662	3,353	27,015	1,117	25,898
	105,295	282,007	387,302	282,523	104,779
TOTAL . Rx.	164,256	286,205	450,461	303,998	146,463

(*a*) Differs from the Closing Balance of last year by Rx. 1 for correction since made.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1890.

	Balance, 1st April 1889.	Receipts in 1889-90.	TOTAL.	Payments in 1889-90.	Balance, 31st March 1890.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Civil Deposits.					
Revenue Deposits	10,247	25,008	35,255	21,944	13,311
Civil Courts' Deposits	3,406	8,852	12,258	7,870	4,388
Criminal Courts' Deposits	1,058	1,406	2,464	1,363	1,101
Personal Deposits	24,181	223,448	247,629	220,188	27,441
Municipal Funds	8,270	33,821	42,091	34,792	7,299
Forest Deposits	...	21	21	21	...
Presidency Bank Deposits	3	7,200	7,203	3	7,200
Renewal Fees, Government Promissory Notes	...	334	334	246	88
Trust Interest Fund	1,685	510,936	512,621	512,588	33
Deposits for Government Loans	...	146	146	146	...
Deposits of deceased officers and men of the Native Army	449	243	692	201	491
General Deposits	2,017	27,215	29,232	29,232	...
Colonial and Indian Exhibition for 1886-87	8,275	...	8,275	6,318	1,957
Other Deposits.					
Military Deposits	36,854	100,598	137,452	101,829	35,623
Public Works Deposits (Buildings and Roads)	32,734	74,722	107,456	85,604	21,852
Public Works Deposits (Irrigation)	1,533	2,635	4,168	3,900	268
Public Works Deposits (Railway Capital)	27,553	28,924	56,477	33,042	23,435
Public Works Deposits (Railway Revenue)	11,747	354,068	365,815	355,390	10,425
British Postal Orders	3,029	1,096	4,125	2	4,123
Dead Accounts Savings Bank (Post Office)	...	156	156	...	156
Telegraph Deposits	4,601	13,512	18,113	15,760	2,353
Marine Deposits	1,564	4,749	6,313	5,364	949
Trust Interest Account (Post Office)	...	37	37	35	2
Telegraph Fine Fund	4,869	792	5,661	1,038	4,623
State Railway Fine Fund	3,685	373	4,058	295	3,763
Trust Interest Account (Military)	(*a*)345	4,910	5,255	5,002	253
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*647*	...	—*647*	...	—*647*
TOTAL . Rx.	187,458	1,425,202	1,612,660	1,442,173	170,487
Carried over	187,458	1,425,202	1,612,660	1,442,173	170,487

(*a*) Falls short of the Closing Balance in last year's account by Rx. 1 for correction since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1890—*continued.*

	Balance, 1st April 1889.	Receipts in 1889-90.	TOTAL.	Payments in 1889-90.	Balance, 31st March 1890.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	187,458	1,425,202	1,612,660	1,442,173	170,487
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	8,811	18,566	27,377	18,640	8,737
Civil Courts' Deposits	28,358	116,462	144,820	106,049	38,771
Personal Deposits	73,683	270,579	344,262	264,832	79,430
Municipal Funds	31,498	117,895	149,393	117,024	32,369
Forest Deposits	6	50	56	54	2
Trust Interest Fund	(a)3	4,991	4,994	4,680	314
Deposits for Government Loans	...	58	58	58	...
Other Deposits.					
Trust Interest Account (Post Office)	...	20	20	20	...
Public Works Deposits (Buildings and Roads)	714	28,741	29,455	23,738	5,717
Public Works Deposits (Railway Revenue)	3,701	25,990	29,691	26,453	3,238
British Postal Orders (Post Office)	2,181	520	2,701	4	2,697
Dead Accounts Savings Bank (Post Office)	...	258	258	...	258
State Railway Fine Fund	...	682	682	682	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—1,174	6,733	5,559	6,880	—1,321
TOTAL . Rx.	147,781	591,545	739,326	569,114	170,212
BURMA.					
Civil Deposits.					
Revenue Deposits	26,440	117,692	144,132	112,115	32,017
Civil Courts' Deposits	3,370	18,386	21,756	19,588	2,168
Personal Deposits	3,241	96,712	99,953	91,124	8,829
Municipal Funds	40,453	179,457	219,910	164,103	55,807
Marine Deposits	130	425	555	341	214
Trust Interest Fund	4	322	326	326	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	8,860	35,647	44,507	36,319	8,188
Public Works Deposits (Irrigation)	243	73	316	269	47
Public Works Deposits (Railway Capital)	157	927	1,084	767	317
Public Works Deposits (Railway Revenue)	2,894	9,835	12,729	9,598	3,131
British Postal Orders (Post Office)	2,714	1,108	3,822	1	3,821
Dead Accounts Savings Bank (Post Office)	...	116	116	...	116
State Railway Fine Fund	...	454	454	454	...
Trust Interest Account (Post Office)	...	3	3	2	1
TOTAL . Rx.	88,506	461,157	549,663	435,007	114,656
ASSAM.					
Civil Deposits.					
Revenue Deposits	16,090	29,273	45,363	20,621	24,742
Civil Courts' Deposits	3,824	8,399	12,223	7,993	4,230
Personal Deposits	8,010	62,170	70,180	63,172	7,008
Municipal Funds	1,645	13,402	15,047	13,314	1,733
Forest Deposits	3	1	4	...	4
Trust Interest Fund	16	777	793	782	11
Deposits for Government Loans	...	4	4	4	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	(a)1,384	4,590	5,974	5,022	952
Public Works Deposits (Railway Capital)	...	47	47	1	46
Public Works Deposits (Railway Revenue)	(a)62	467	529	379	150
British Postal Orders (Post Office)	1,182	277	1,459	...	1,459
Dead Accounts Savings Bank (Post Office)	...	142	142	...	142
State Railway Fine Fund	...	14	14	14	...
Trust Interest Account (Post Office)	...	6	6	6	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—68	72	4	98	—94
TOTAL . Rx.	32,148	119,641	151,789	111,406	40,383
Carried forward . Rx.	455,893	2,597,545	3,053,438	2,557,700	495,738

(a) Exceeds the Closing Balance in last year's account by Rx. 1 for correction since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1890—*continued.*

	Balance, 1st April 1889.	Receipts in 1889-90.	TOTAL.	Payments in 1889-90.	Balance, 31st March 1890.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	455,893	2,597,545	3,053,438	2,557,700	495,738
BENGAL.					
Civil Deposits.					
Revenue Deposits	245,565	309,631	555,196	323,578	231,618
Civil Courts' Deposits	345,757	797,572	1,143,329	778,320	365,009
Criminal Courts' Deposits	11,273	13,137	24,410	11,527	12,883
Personal Deposits	141,411	799,537	940,948	783,020	157,928
Municipal Funds	32,405	174,487	206,892	177,603	29,289
Marine Deposits	200	703	903	903	...
Forest Deposits	51	29	80	58	22
Presidency Bank Deposits	8,916	1,301	10,217	1,147	9,070
Trust Interest Fund	2,092	112,652	114,744	62,141	52,603
Deposits for Government Loans	...	2	2	2	...
Port Trust Deposit	(*a*) 6,796	5,623	12,419	3,317	9,102
Other Deposits.					
Public Works Deposits (Buildings and Roads)	35,540	30,514	66,054	48,840	17,214
Public Works Deposits (Irrigation)	7,382	5,658	13,040	7,533	5,507
Public Works Deposits (Railway Capital)	(*b*) 201	1,509	1,710	1,472	238
Public Works Deposits (Railway Revenue)	8,411	159,650	168,061	155,071	12,990
British Postal Orders (Post Office)	3,240	1,798	5,038	5	5,033
Dead Accounts Savings Bank (Post Office)	...	1,781	1,781	...	1,781
Trust Interest Account (Post Office)	...	68	68	68	...
State Railway Fine Fund	129	1,204	1,333	1,200	133
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	38,296	217,765	256,061	200,522	55,539
TOTAL . Rx.	887,665	2,634,621	3,522,286	2,556,327	965,959
NORTH-WESTERN PROVINCES AND OUDH.					
Civil Deposits.					
Revenue Deposit	64,133	223,436	287,569	222,498	65,071
Civil Courts' Deposits	243,856	563,402	807,258	578,114	229,144
Criminal Courts' Deposits	8,074	38,560	46,634	37,835	8,799
Personal Deposits	116,928	1,553,156	1,670,084	1,552,305	117,779
Municipal Funds	40,845	479,496	520,341	464,056	56,285
Forest Deposits	(*b*) 235	1,372	1,607	1,408	199
Trust Interest Fund	1,898	30,515	32,413	31,745	668
Other Deposits.					
Public Works Deposits (Buildings and Roads)	6,651	32,315	38,966	26,269	12,697
Public Works Deposits (Irrigation)	1,087	6,810	7,897	6,533	1,364
Public Works Deposits (Railway Capital)	2	714	716	698	18
Public Works Deposits (Railway Revenue)	(*b*) 5,553	32,499	38,052	21,620	16,432
British Postal Orders (Post Office)	8,205	2,937	11,142	16	11,126
Dead Account Savings Bank (Post Office)	...	774	774	...	774
Trust Interest Account (Post Office)	...	45	45	41	4
State Railway Fine Fund	479	633	1,112	943	169
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*13*	1,606	1,593	3,475	—*1,882*
TOTAL . Rx.	497,933	2,968,270	3,466,203	2,947,556	518,647
Carried forward . Rx.	1,841,491	8,200,436	10,041,927	8,061,583	1,980,344

(*a*) Balance of Chittagong Port Fund transferred from Excluded Local Funds, see note (*a*) in Account No. 80.
(*b*) Exceeds the Closing Balance in last year's account by Rx. 1 for correction since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1890—*continued.*

	Balance, 1st April 1889.	Receipts in 1889-90.	TOTAL.	Payments in 1889-90.	Balance, 31st March 1890.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	1,841,491	8,200,436	10,041,927	8,061,583	1,980,344
PUNJAB.					
Civil Deposits.					
Revenue Deposits	124,022	363,642	487,664	345,927	141,737
Personal Deposits	77,637	645,377	723,014	649,335	73,679
Municipal Funds	90,974	361,757	452,731	367,859	84,872
Forest Deposits	68	1,193	1,261	1,139	122
Trust Interest Fund	(a)1,543	12,481	14,024	12,556	1,468
Deposits for Government Loans	4,000	2,040	6,040	6,040	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	13,708	29,059	42,767	34,941	7,826
Public Works Deposits (Irrigation)	(a)41,524	41,579	83,103	49,113	33,990
Public Works Deposits (Railway Capital)	176,714	190,940	367,654	247,193	120,461
Public Works Deposits (Railway Revenue)	26,694	173,652	200,346	173,993	26,353
British Postal Orders (Post Office)	11,573	3,203	14,776	16	14,760
Dead Account Savings Bank (Post Office)	...	253	253	...	253
Trust Interest Account (Post Office)	...	23	23	23	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—5,904	5,137	—767	1,915	—2,682
TOTAL . Rx.	562,553	1,830,336	2,392,889	1,890,050	502,839
MADRAS.					
Civil Deposits.					
Revenue Deposits	126,789	186,180	312,969	181,352	131,617
Civil Courts' Deposits	124,089	304,292	428,381	318,285	110,096
Criminal Courts' Deposits	4,020	7,694	11,714	6,626	5,088
Personal Deposits	(a)113,901	904,741	1,018,642	891,151	127,491
Municipal Funds	40,548	178,955	219,503	183,864	35,639
Presidency Bank Deposits	...	4,155	4,155	...	4,155
Trust Interest Fund	1,332	80,706	82,038	78,619	3,419
Deposits of Government Loans	...	4,056	4,056	4,056	...
Deposits of deceased officers and men of the Native Army	(a)95	37	132	55	77
Other Deposits.					
Military Deposits	25,927	39,095	65,022	33,644	31,378
Public Works Deposits (Buildings and Roads)	14,378	27,551	41,929	28,376	13,553
Public Works Deposits (Railway Capital)	2,486	7,808	10,294	8,885	1,409
Public Works Deposits (Railway Revenue)	151	503	654	638	16
British Postal Orders (Post Office)	6,492	2,057	8,549	16	8,533
Dead Accounts Savings Bank (Post Office)	...	2,743	2,743	...	2,743
Trust Interest Account (Post Office)	2	66	68	55	13
Foreign Money Orders (Post Office)	—7,749	83,501	75,752	82,211	—6,459
State Railway Fine Fund	51	9	60	60	...
Trust Interest Account (Military)	4	393	397	391	6
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—26,909	382,066	355,157	371,715	—16,558
TOTAL . Rx.	425,607	2,216,608	2,642,215	2,189 999	452,216
Carried forward . Rx.	2,829,651	12,247,380	15,077,031	12,141,632	2,935,399

(a) Differs from the Closing Balances in last year's account by Rx. 1 for correction since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1890—*continued.*

	Balance, 1st April 1889.	Receipts in 1889-90.	TOTAL.	Payments in 1889-90.	Balance, 31st March 1890.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,829,651	12,247,380	15,077,031	12,141,632	2,935,399
BOMBAY.					
Civil Deposits.					
Revenue Deposits	42,903	168,499	211,402	163,781	47,621
Civil Courts' Deposits	46,663	153,683	200,346	146,030	54,316
Criminal Courts' Deposits	2,942	11,884	14,826	11,749	3,077
Personal Deposits	99,794	787,394	887,188	800,946	86,242
Municipal Funds	56,773	134,486	191,259	125,525	65,734
Marine Deposits	313	1,213	1,526	1,210	316
Forest Deposits	4,789	7,922	12,711	7,322	5,389
Presidency Bank Deposits	4,059	5,725	9,784	77	9,707
Trust Interest Fund	7,783	395,191	402,974	398,646	4,328
Deposits for Government Loans	...	3,705	3,705	3,705	...
Deposits of deceased officers & men of the Native Army	302	130	432	187	245
Other Deposits.					
Military Deposits	7,601	9,440	17,041	10,645	6,396
Public Works Deposits (Buildings and Roads) .	43,396	90,579	133,975	78,813	55,162
Public Works Deposits (Irrigation) . . .	6,669	14,884	21,553	15,224	6,329
Public Works Deposits (Railway Revenue) . .	1,788	58,348	60,136	53,788	6,348
British Postal Orders	*—37,998*	2,501	*—35,497*	13,661	*—49,158*
Dead Accounts Savings Bank (Post Office) . .	...	413	413	...	413
Trust Interest Account (Post Office) . . .	...	133	133	109	24
Foreign Money Orders (Post Office) . . .	*—42,306*	548,658	506,352	561,783	*—55,431*
State Railway Fine Fund	170	491	661	633	28
Trust Interest Account (Military)	5	363	368	368	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	1,004	5,911	6,915	7,280	*—365*
TOTAL . Rx.	246,650	2,401,553	2,648,203	2,401,482	246,721
GRAND TOTAL . Rx.	3,076,301	14,648,933	17,725,234	14 543,114	3,182,120

No. 83.—ACCOUNT of LOANS to NATIVE STATES AND PRESIDENCY CORPORATIONS, &c., showing the Amounts Advanced and Repaid during the Year ended 31st March 1890, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1889.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1890.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
LOANS TO NATIVE STATES.								
INDIA, GENERAL.								
Banswara State	574	...	574	574	...	2,500	5 per cent.	29
Jaora State	22,631	...	22,631	7,399	15,232	30,000	5 ,,	1,255
TOTAL LOANS TO NATIVE STATES . Rx.	23,205	...	23,205	7,973	15,232			1,284
ADVANCES.								
INDIA, GENERAL.								
Advances for Ceylon Cable	1,839	...	1,839	1,839	...	9,000	4 per cent.	6
LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.								
BENGAL.								
Calcutta Port Fund	176,500	...	176,500	...	176 500	176,500	4½ per cent.	7,942
Calcutta Port Trust Consolidated Loan	440,093	...	440,093	12,953	427,140	534,035	4½ ,,	19,660
Calcutta Port Trust for construction of Kidderpur Dock	1,377,653	378,295	1,755,948	...	1,755,948	1,755,948	4 ,,	55,541
Consolidated Loan of the Calcutta Municipality	621,396	...	621,396	20,235	601,161	783,120	4¼ ,,	26,197
TOTAL . Rx.	2,615,642	378,295	2,993,937	33,188	2,960,749			109,340
MADRAS.								
Madras Municipality, Water-supply	143,000	...	143,000	...	143,000	143,000	4 per cent. (*a*)	5,720
Madras Harbour Trust	296,723	74,000	370,723	10,000	360,723	465,464	4½ ,,	11,724
TOTAL . Rx.	439,723	74,000	513,723	10,000	503,723			17,444

BOMBAY.								
Bombay Municipality, Water-supply	283,849	...	283,849	6,278	277,571	373,005	4 per cent.	11,241
Bombay Port Trust, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,080,585	...	2,080,585	21,896	2,058,689	2,117,075	4½ "	93,628
Bombay Port Trust, for Loans not bearing interest under Acts I and VI of 1873 and 1879	84,468	...	84,468	21,896	62,572	84,468	*Nil*	...
Bombay Port Trust, for Prince's Dock	616,104	...	616,104	...	616,104	760,000	4½ per cent.	27,725
Bombay Port Trust, for Dock Extension	848,609	20,013	868,622	...	868,622	940,000	4 "	32,622
New Consolidated Loan of the Bombay Municipality repayable in 30 years	494,815	...	494,815	13,549	481,266	584,000	4½ "	22,116
TOTAL . Rx.	4,408,430	20,013	4,428,443	63,619	4,364,824			187,332
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &c. . Rx.	7,463,795	472,308	7,936,103	106,807	7,829,296			314,116
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	11,100	...	11,100	446	10,654	12,500	5 per cent.	550
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Dewan of the Khwaja Saheb's Durgah	4,309	...	4,309	288	4,021	4,965	5 per cent.	212
Shagasi Wali Mahomed	170	...	170	...	170	300	*Nil*	...
Talookdars of Ajmere	1,484	...	1,484	547	937	82,500	5 per cent.	2,392
Jalab Khan, Ressaldar of Marri Levies	81	...	81	80	1	100	5 "	2
Mir Hazar Khan, Ressaldar of Marri Levies	200	...	200	30	170	200	5 "	...
Kechi Khan, the Shambani Sardar	100	...	100	20	80	100	5 "	...
Syad Adam Shah	...	1,200	1,200	...	1,200	1,200	5 "	...
Kurds at Maro in Kelat Territory	...	100	100	...	100	100	5 "	...
TOTAL . Rx.	6,344	1,300	7,644	965	6,679			2,606
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	25,640	1,099	26,739	1,000	25,739	30,000	4½ per cent.	1,207
INDIA, GENERAL.								
Advances to Cultivators	...	2,654	2,654	2,426	228		6¼ per cent.	178
GRAND TOTAL	7,531,923	477,361	8,009,284	121,456	7,887,828			319,947

(a) Exclusive of 2 per cent. for Sinking Fund for repayment of Loan.

No. 83A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1890, and the Amount of such LOANS at the Commencement and Close of the Year.

LOANS TO MOFUSSIL MUNICIPALITIES.	Amount, 1st April 1889.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1890.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		Rx.
CENTRAL PROVINCES.								
Nagpore Municipality, Water-supply	1,812	20,000	21,812	1,812	20,000	67,700	4½ per cent.	81
BURMA.								
Lower Burma—								
Prome Municipality	15,887	...	15,887	2,069	13,818	20,000	5 per cent.	931
Rangoon Municipality (Water-supply)	23,015	...	23,015	2,896	20,119	39,000	4½ "	1,004
Kyoukpya Municipality	...	1,000	1,000	...	1,000	1,000	5 "	...
	38,902	1,000	39,902	4,965	34,937			1,935
Upper Burma—								
Minbu Municipality	...	700	700	...	700	700	4½ "	14
Pokokku Municipality	...	2,400	2,400	...	2,400	2,400	4½ "	...
Monywa Municipality	...	1,500	1,500	...	1,500	1,500	4½ "	...
	...	4,600	4,600	...	4,600			14
TOTAL . Rx.	38,902	5,600	44,502	4,965	39,537			1,949
ASSAM.								
Shillong Municipality	1,239	...	1,239	59	1,180	1,500	4½ per cent.	55
BENGAL.								
Darjeeling Municipality	2,719	...	2,719	185	2,534	4,000	4½ per cent.	120
Dacca Municipality	...	3,000	3,000	...	3,000	12,500	4½ "	...
TOTAL . Rx.	2,719	3,000	5,719	185	5,534			120
NORTH-WESTERN PROVINCES AND OUDH.								
Cawnpore Municipality (for Draining the City)	1,724	...	1,724	1,724	...	21,300	4½ per cent.	48
Cawnpore Municipality (to improve Drainage Works)	1,000	...	1,000	1,000	...	3,000	5 "	131
Naini Tal Municipality (old loan)	2,147	...	2,147	...	2,147	2,500	4½ "	...
Naini Tal Municipality (for Protective Works)	10,945	...	10,945	500	10,445	15,000	4½ "	487
Agra Municipality (Water-works)	...	67,400	67,400	...	67,400	67,400	4½ "	1,468
Allahabad Municipality (Do.)	...	54,000	54,000	13,900	40,100	54,000	4½ "	623
Benares Municipality (Do.)	...	5,000	5,000	...	5,000	7,000	4½ "	...
Meerut Municipality	...	1,721	1,721	...	1,721	1,721	(a)	...
TOTAL . Rx.	15,816	128,121	143,937	17,124	126,813			2,757
PUNJAB.								
Lahore Municipality	170,708	...	170,708	1,911	168,797	177,500	4½ per cent. (b)	7,252
Simla Municipality	55,532	...	55,532	1,811	53,721	70,000	4½ " (c)	2,191
Simla Municipality for Town Hall	19,656	...	19,656	822	18,834	20,000	4½ "	415
Peshawar Municipality	...	15,000	15,000	...	15,000	15,000	5 "	...
TOTAL . Rx.	245,896	15,000	260,896	4,544	256,352			9,858
MADRAS.								
Coonoor Municipality	239	...	239	30	209	725	4½ per cent.	10
Ootacamund Municipality	564	...	564	70	494	1,242	4½ "	25
Cochin Municipality	...	790	790	181	609	1,400	4½ "	5
Kombhakonam Municipality	...	2,000	2,000	...	2,000	6,000	4½ "	...
TOTAL . Rx	803	2,790	3,593	281	3,312			40

BOMBAY.								
Amedabad Municipality	...	1,900	1,900	...	1,900	45,000	4½ per cent.	...
Dharwar Municipality	2,077	...	2,077	183	1,894	3,600	4½ "	92
Godhra Municipality	...	1,000	1,000	15	985	1,000	5 "	25
Hyderabad Municipality (for Water-supply)	12,907	...	12,907	1,065	11,842	30,000	4½ "	559
Ilkal Municipality	179	...	179	31	148	300	4½ "	8
Jalgaon Municipality	2,374	...	2,374	601	1,773	7,300	4½ "	100
Rander Municipality	355	...	355	139	216	2,000	4½ "	14
Sangamner Municipality	373	...	373	29	344	600	4½ "	17
Surat Municipality	6,585	...	6,585	912	5,673	16,000	4½ "	284
TOTAL . Rx.	24,850	2,900	27,750	2,975	24,775			1,099
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . Rx.	332,037	177,411	509,448	31,945	477,503			15,959
LOANS TO PORT FUNDS.								
LOWER BURMA.								
Moulmein Port Fund	7,158	...	7,158	890	6,268	8,000	4½ per cent.	312
BOMBAY.								
Karachi Port Trust	132,287	45,000	177,287	1,157	176,130	226,150	4½ per cent.	6,556
TOTAL LOANS TO PORT FUNDS	139,445	45,000	184,445	2,047	182,398			6,868
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
BENGAL.								
Mirza Mahammad Hossain's Trust Fund, Purneah	30	...	30	30	...	98	6¼ per cent.	2
MADRAS.								
Calicut Local Fund Board	2,333	...	2,333	466	1,867	8,900	4½ per cent.	105
Sydapet Local Fund Board	11,687	...	11,687	1,011	10,676	19,979	4½ "	515
Tellicherry Local Fund Board	3,031	...	3,031	300	2,731	6,000	4½ "	129
TOTAL . Rx.	17,051	...	17,051	1,777	15,274			749
BOMBAY.								
District Local Board, Broach	935	...	935	618	317	6,000	4½ per cent.	35
District Local Board, Bijapur	3,431	...	3,431	230	3,201	5,000	4½ "	152
District Local Board, Ratnagiri	6,368	...	6,368	328	6,040	20,050	4½ "	283
District Local Board, Surat	17,743	...	17,743	1,904	15,839	35,000	4½ "	768
TOTAL . Rx.	28,477	...	28,477	3,080	25,397			1,238
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES . Rx.	45,558	...	45,558	4,887	40,671			1,989

(a) Under settlement. (b) ½ per cent. on Rx. 67,500 credited to Sinking Fund. (c) ½ per cent. credited to Sinking Fund.

No. 83A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1890, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	Amount, 1st April 1889.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1890.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
CENTRAL PROVINCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Chief of Bastar	4,209	...	4,209	789	3,420	7,000	5 per cent.	210
Raja Padman Singh, successor to Path Raja Ram Chunder Singh of Thuamal	1,344	...	1,344	243	1,101	2,393	5 "	64
Raja Raghuraj Deo of Lanjigarh	446	...	446	81	365	794	5 "	22
Rehracole Feudatory State	...	1,500	1,500	63	1,437	1,500	5 "	62
TOTAL . Rx.	5,999	1,500	7,499	1,176	6,323			358
BENGAL.								
Shazada Nasheen of Saseeram Endowment	1,475	...	1,475	61	1,414	1,500	4 per cent.	59
Raja of Tigoria	400	200	600	...	600	600	4½ "	...
" Nursingpore	...	1,000	1,000	...	1,000	1,000	4½ "	...
" Khandpara	...	1,500	1,500	...	1,500	1,500	4½ "	...
" Berhamba	...	1,500	1,500	400	1,100	1,500	4½ "	14
" Nayagurh	...	2,500	2,500	...	2,500	2,500	4½ "	...
" Daspalla	...	900	900	200	700	900	4½ "	...
" Hindole	...	500	500	...	500	500	4½ "	...
" Boad	...	1,000	1,000	...	1,000	1,000	4½ "	...
" Runpore	...	500	500	...	500	500	4½ "	...
" Athmullik	...	500	500	...	500	500	4½ "	...
TOTAL . Rx.	1,875	10,100	11,975	661	11,314			73
NORTH-WESTERN PROVINCES AND OUDH.								
Raja of Majhauli (Gorakhpur)	9,837	...	9,837	4,600	5,237	75,553	6 per cent.	506
Nawab Syud Ali Shah (Meerut)	(a)644	...	644	644	...	6,000	5 "	24
Thakur Gurdial Sing (Mainpuri)	(a)2,347	...	2,347	38	2,309	4,800	6 "	142
Rao Jit Singh of Nahâl (Shajehanpur)	551	...	551	37	514	7,000	5 "	26
Sheobalak (Mirzapur)	300	...	300	23	277	300	5 "	14
TOTAL . Rx.	13,679	...	13,679	5,342	8,337			712
PUNJAB.								
Ali Akbar Khan of Kalahat	357	...	357	8	349	600	6 per cent.	23
Archdeacon of Lahore (Simla Parsonage)	852	600	1,452	99	1,353	1,800	4 "	51
Diocesan Board of Education	1,627	...	1,627	75	1,552	1,700	4½ "	75
Family of the late Syud Mahdi Shah	242	...	242	19	223	450	6 "	11
Golam Hydar Khan	232	...	232	26	206	300	6¼ "	14

Guru Jowahir Singh	7,904	...	7,904	2,994	4,910	16,382	6 "	423
Heirs to late Pundit Munphul	879	...	879	567	312	4,800	5 "	37
Imam Bux, Sub-Surveyor	300	...	300	...	300	300	*Nil.*	...
Nawab Atta Mohamed Khan	320	2,025	2,345	...	2,345	5,525	5 per cent.	525
Nawab Khawaja Sir Mohamed Khan	2,750	...	2,750	500	2,250	6,000	5 "	171
Nawab of Loharu	3,947	...	3,947	1,103	2,844	9,500	5 "	198
Raja Hyat Khan	6	...	6	6	...	160	6 "	...
Raja Inder Deo of Akrote	972	...	972	123	849	1,488	6¼ "	62
Raja Jey Singh of Galair	1,818	...	1,818	1,107	711	8,600	6 "	93
Raja Niyamatulla Khan	2,705	...	2,705	79	2,626	2,900	4½ "	121
Raja Feroze Khan of Khairpur	3,592	...	3,592	292	3,300	4,000	6 "	208
Rai Hera Chand	...	1,500	1,500	...	1,500	1,500	5 "	...
TOTAL . Rx.	28,503	4,125	32,628	6,998	25,630			2,012
MADRAS.								
Andipati Poligar	3,755	...	3,755	272	3,483	6,200	5 per cent.	188
Banganapalli Nawab	12,870	...	12,870	1,123	11,747	30,000	6 "	432
Panaiyur Mittahdar	720	...	720	720	...	2,500	4½ "	34
Shulagiri Estate	(*a*) 2,746	...	2,746	213	2,533	3,500	5 "	137
TOTAL . Rx.	20,091	...	20,091	2,328	17,763			791
BOMBAY.								
Administrator to the Chief of Malegaon	5,681	...	5,681	566	5,115	8,400	5 per cent.	284
Chandna Kasbatis	201	...	201	25	176	406	*Nil.*	...
Chief of Kurundwad	3,750	...	3,750	1,250	2,500	10,000	5 per cent.	188
Collector of Shikarpur (for Jam Bhambho Khan)	964	...	964	670	294	2,650	5 "	43
" " (for Shere Mahomed Khan Pathan)	53	...	53	29	24	100	5 "	3
Mir Gulam Mahomed Khan	500	...	500	97	403	1,400	5 "	23
Mir Nazaf Ali Khan walad Mir Ali Akbar Khan	32	...	32	30	2	150	*Nil.*	...
Nawab of Cambay	14,289	2,500	16,789	3,315	13,474	30,000	4½ per cent.	685
Sayad Shah Azdulla Husen Walad Sayad Mahomed Amin, Din Alli Sahib, Shahzade Nashin (Pirzade and Jaghirdar of the Dargah of Shahapur)	3,789	...	3,789	211	3,578	4,200	5 "	189
Thakoor of Dhrole	9,459	...	9,459	1,555	7,904	15,000	5 per cent.	445
Yedneshwar and Sudasew Balkristna Dixit in Khandeish	2,363	...	2,363	355	2,008	6,000	4½ "	106
TOTAL . Rx.	41,081	2,500	43,581	8,103	35,478			1,966
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES. Rx	111,228	18,225	129,453	24,608	104,845			5,912

(*a*) Differs from the Closing balance of last year by Rx. 1 for corrections since made.

No. 83A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1890, and the Amount of such Loans at the Commencement and Close of the Year —*continued.*

	Amount, 1st April 1889.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1890.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	(*a*) 88,128	26,336	114,464	1,786	112,678	...	5 per cent.	1,229
Embankment Advances	12,031	3,230	15,261	3,812	11,449	...	6¼ "	123
TOTAL . Rx.	100,159	29,566	129,725	5,598	124,127			1,352
NORTH-WESTERN PROVINCES AND OUDH.								
Jhansi Encumbered Estates Acts	20,998	...	20,998	3,499	17,499	35,522	5 per cent.	878
Oudh Talukdars' Relief Act:								
Bhagiari Estate (Hardoi)	100	...	100	100	...	2,835	5 per cent.	3
Sarawan Baragaon Estate (Hardoi) . . .	6,300	...	6,300	980	5,320	12,848	"	302
Durgaganj Estate (Hardoi)	520	...	520	300	220	2,275	"	24
Chaudhri Muhammad Azim (Hardoi) . . .	11,026	...	11,026	1,593	9,433	19,000	"	507
Bahna Estate (Rai Bareli)	4,401	...	4,401	401	4,000	7,038	"	215

Shahzada Shadeo Singh (Rai Bareli)	11,419	...	11,419	2,420	8,999	35,000	"	529
Captains Gulab and Atar Singh (Rai Bareli)	12,697	...	12,697	948	11,749	22,500	"	607
Mohana Estate (Sultanpur)	2,300	...	2,300	1,100	1,200	12,500	"	107
Dewan Kishen Kumar (Barabanki)	3,928	...	3,928	248	3,680	7,652	*Nil.*	...
TOTAL . Rx.	73,689	...	73,689	11,589	62,100			3,172
BOMBAY.								
Kaira Thakoors	23,670	81	23,751	133	23,618	27,000	5 per cent.	1,702
Manager, Sindh Encumbered Estate	2,478	...	2,478	676	1,802	138,556	"	112
Manager, Thar and Parkur Encumbered Estate	249	...	249	219	30	3,000	"	21
Manager, Encumbered Estate, Hyderabad	9,433	...	9,433	3,358	6,075	18,762	"	520
Manager, Encumbered Estate, Shikarpur	5,400	...	5,400	3,684	1,716	8,952	"	331
Manager, Encumbered Estate, Upper Sindh Frontier	635	...	635	420	215	980	"	34
Sir Jamsetji Jijeebhoy, Baronet	9,652	...	9,652	3,172	6,480	45,000	"	398
Talookdaree Settlement Officer, Ahmedabad	11,609	490	12,099	1,486	10,613	47,000	"	442
Talookdaree Settlement Officer, Broach	7,247	...	7,247	781	6,466	47,000	"	353
TOTAL . Rx.	70,373	571	70,944	13,929	57,015			3,913
TOTAL ADVANCES UNDER SPECIAL LAWS . Rx.	244,221	30,137	274,358	31,116	243,242			8,437

(a) Differs from the Closing balance of last year by Rx. 1 for correction since made.

No. 83A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1890, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1889.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1890.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
ADVANCES TO CULTIVATORS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
CENTRAL PROVINCES.								
Advances for improvement of land	5,922	3,683	9,605	1,172	8,433	15,000	6¼ per cent.	304
Ditto for relief of Agriculturists and other purposes .	8,040	10,906	18,946	4,443	14,503	12,500	"	511
TOTAL . RX.	13,962	14,589	28,551	5,615	22,936			815
BURMA.								
Advances for relief of Agriculturists and other purposes—								
Lower Burma	1,652	3,232	4,884	3,213	1,671	4,789	6¼ per cent.	120
Upper Burma	1,658	11,597	13,255	7,233	6,022	13,395	"	257
TOTAL . RX.	3,310	14,829	18,139	10,446	7,693			377
ASSAM.								
Advances for improvement of land	123	10	133	58	75	9	6¼ per cent.	9
Ditto for relief of Agriculturists and other purposes .	41	180	221	186	35	190	"	1
TOTAL . RX.	164	190	354	244	110			10
BENGAL.								
Advances for improvement of land	(a) 18,848	8,053	26,901	4,469	22,432	...	6¼ per cent.	1,080
Ditto for relief of Agriculturists and other purposes .	(a) 18,159	32,999	51,158	18,168	32,990	...	"	796
TOTAL . RX.	37,007	41,052	78,059	22,637	55,422	...		1,876
NORTH-WESTERN PROVINCES AND OUDH.								
Advances for improvement of land	42,919	19,476	62,395	18,858	43,537	32,809	(b) 6¼ per cent.	2,303
Ditto for relief of Agriculturists and other purposes .	23,260	23,257	46,517	17,694	28,823	41,150	"	1,497
TOTAL . RX.	66,179	42,733	108,912	36,552	72,360	...		3,800
PUNJAB.								
Advances for improvement of land	(a) 136,349	24,889	161,238	21,918	139,320	45,000	6¼ per cent.	6,685
Ditto for relief of Agriculturists and other purposes .	7,581	3,054	10,635	6,110	4,525	5,000	"	775
TOTAL . RX.	143,930	27,943	171,873	28,028	143,845	50,000		7,460

MADRAS.								
Advances for improvement of land	21,706	14,106	35,812	7,054	28,758	15,000	6¼ p. c. & 3 p.c.	1,119
Do. for relief of Agriculturists and other purposes .	6,387	63,239	69,626	46,874	22,752	8,000	6¼ " "	328
TOTAL . Rx.	28,093	77,345	105,438	53,928	51,510			1,447
BOMBAY.								
Advances for improvement of land	12,875	7,633	20,508	3,862	16,646	23,713	3, 5. 6¼ p. c.	644
Do. for relief of Agriculturists and other purposes .	4,852	3,892	8,744	2,815	5,929	15 453	5. 6¼ p c.	121
TOTAL . Rx.	17,727	11,525	29,252	6,677	22,575			765
TOTAL ADVANCES TO CULTIVATORS . Rx.	310,372	230,206	540,578	164,127	376,451			16,550
GRAND TOTAL .	1,182,861	500,979	1,683,840	258,730	1,425,110			55,715
Distribution of the above—								
Central Provinces	21,773	36,089	57,862	8,603	49,259	...	...	1,254
Burma, Upper	1,658	16,197	17,855	7,233	10,622	...	...	271
Burma, Lower	47,712	4,232	51,944	9,068	42,876	...	...	2,367
Assam	1,403	190	1,593	303	1,290	...	...	65
Bengal	141,790	83,718	225,508	29,111	196,397	...	...	3,423
North-Western Provinces and Oudh . . .	169,363	170,854	340,217	70,607	269,610	...	...	10,441
Punjab	418,329	47,068	465,397	39,570	425,827	...	...	19,330
Madras	66,038	80,135	146,173	58,314	87,859	...	...	3,027
Bombay	314,795	62,496	377,291	35,921	341,370	...	...	15,537

(a) Differs from the closing balances of last year by Rx. 1 for corrections since made.

(b) No interest is charged on advances to tenants on Government Estates of Tarai, Bhabar, and Chilka.

No. 84.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1889-90; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1890; and the BALANCES at that Date.

TRANSACTIONS.	STATE.						GUARANTEED.					GRAND TOTAL.
	Bengal Central.†	Bengal Nagpur.	Indian Midland.	Rohilkund and Kumaon.‡	Southern Mahratta (including Mysore Railway.)	TOTAL.	Bombay, Baroda, and Central India.	Great Indian Peninsula.	Madras.	South Indian.	TOTAL.	
	£	£	£	£	£	£	£	£	£	£	£	£
DURING THE YEAR 1889-90.												
ON ACCOUNT OF SHARE AND OTHER CAPITAL:												
Share Capital:												
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...
England	...	3,045	...	...	...	3,045	...	...	...	...	...	3,045
Debentures:												
England	...	...	582,900	...	...	582,900	250,000	600,000	200,000	100,000	1,150,000	1,732,900
Debenture Stock:												
England	...	...	...	...	...	...	...	...	...	...	...	...
Capital not bearing Interest:												
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	287	...	...	287	148	269	...	2	419	706
A. TOTAL RECEIPTS . £	...	3,045	583,187	...	...	586,232	250,148	600,269	200,000	100,002	1,150,419	1,736,651
B. Payments for discharge of Debentures . £	500,000	...	...	...	...	500,000	...	...	...	...	...	500,000
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL . £	500,000	3,045	583,187	...	...	86,232	250,148	600,269	200,000	100,002	1,150,419	1,236,651
ON ACCOUNT OF CAPITAL EXPENDITURE:												
Payments:												
India, at Contract Rates	13,502	867,558	334,967	7,054	284,208	1,507,289	108,989	334,003	170,826	114,016	727,834	2,235,123
England	2,183	326,557	183,785	17,745	76,296	606,566	160,364	467,661	136,686	144,928	909,639	1,516,205
C. TOTAL . £	15,685	1,194,115	518,752	24,799	360,504	2,113,855	269,353	801,664	307,512	258,944	1,637,473	3,751,328
Repayments:												
India, at Contract Rates	...	...	...	...	...	...	245,497	627,789	216,744	203,774	1,293,804	1,293,804
England	190	768	277	...	205	1,440	969	809	1,586	477	3,841	5,281
D. TOTAL . £	190	768	277	...	205	1,440	246,466	628,598	218,330	204,251	1,297,645	1,299,085
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE £	15,495	1,193,347	518,475	24,799	360,299	2,112,415	22,887	173,066	89,182	54,693	339,828	2,452,243
A. + D. TOTAL RECEIPTS . £	190	3,813	583,464	...	205	587,672	496,614	1,228,867	418,330	304,253	2,448,064	3,035,736
B. + C. TOTAL PAYMENTS . £	515,685	1,194,115	518,752	24,799	360,504	2,613,855	269,353	801,664	307,512	258,944	1,637,473	4,251,328
Advances made to Companies from money raised under Act 51, Vict., Chapter 5 . . . . . £	500,000	1,200,000	750,000	...	523,000	2,973,000	...	...	...	...	...	2,973,000

TO 31ST MARCH 1890.												
On Account of Share and other Capital:												
Share Capital:												
India, at Contract Rates	...	...	...	...	8,460	8,460	21,672	496,897	...	1,221	519,790	528,250
England	500,000	3,000,000	3,000,000	200,000	3,491,540	10,191,540	7,528,628	19,503,103	10,257,630	3,207,287	40,496,648	50,688,188
Debentures:												
Nominal amount	...	*1,500,000*	*2,754,100*	...	*2,300,000*	*6,554,100*	*1,238,500*	*2,711,300*	*600,000*	*1,070,000*	*5,619,800*	*12,173,900*
Cash received §	...	1,500,000	2,754,100	...	2,300,000	6,554,100	1,224,500	2,703,800	600,000	1,067,000	5,595,300	12,149,400
Debenture Stock:												
Stock represented	...	...	...	...	*1,200,000*	*1,200,000*	...	*2,701,450*	...	*425,000*	*3,126,450*	*4,326,450*
Cash received	...	...	...	...	1,200,000‖	1,200,000	...	2,475,559	...	425,000	2,900,559	4,100,559
Capital not bearing Interest:												
India, at Contract Rates	...	...	...	...	34	34	...	74,929	...	55	74,984	75,018
England	...	5,781	2,016	...	54,923	62,720	32,419	222,645	12,014	62,844	329,922	392,642
Net Receipts on account of Subscribed Capital . . £	500,000	4,505,781	5,756,116	200,000	7,054,957	18,016,854	8,807,219	25,476,933	10,869,644	4,763,407	49,917,203	67,934,057
Advances made to Companies from money raised under Act 51, Vict., Chapter 5 . . £	500,000	1,200,000	750,000	...	523,000	2,973,000	...	...	...	...	...	2,973,000
£	1,000,000	5,705,781	6,506,116	200,000	7,577,957	20,989,854	8,807,219	25,476,933	10,869,644	4,763,407	49,917,203	70,907,057
On account of Capital Expenditure:												
Net payments:												
India, at Contract Rates	300,437	3,918,064	4,476,682	7,054	5,672,023	14,374,260	2,746,262	7,862,011	4,222,743	1,016,754	15,847,770	30,222,030
England	481,006	1,786,773	1,903,795	217,745	1,646,678	6,035,997	5,980,664	17,331,126	6,485,558	3,740,175	33,537,523	39,573,520
Net Payments on account of Capital Expenditure . . £	781,443	5,704,837	6,380,477	224,799	7,318,701	20,410,257	8,726,926	25,193,137	10,708,301	4,756,929	49,385,293	69,795,550
Balance of account with Company:												
At Credit . . £	218,557	944	125,639	...	259,256	604,396	80,293	283,796	161,343	6,478	531,910	1,136,306
At Debit . . £	...	...	...	24,799	...	24,799	...	...	...	...	...	24,799

* Excluding East Indian Railway Company.
† Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.
‡ Although for convenience the Rohilkhund and Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodani is the property of the Company.
§ Excluding Premium, which is included under "Capital not bearing Interest."
‖ Mysore Railway Debenture Capital. The Cash received in this case was 1,224,000*l.*, of which the sum of 24,000*l.* is included under "Capital not bearing Interest."

No. 85.—ABSTRACT STATEMENT showi in ng,respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	Unadjusted 1st April	
	Debits.	No. of Items.
Her Majesty's Imperial Government.	£	
Advances in India on account of the Emigration of Coolies and Supplies to Her Majesty's Ships on the East India Station	11,896	1
Pensions paid in India to out-pensioners of Chelsea Hospital, &c.	16,611	2
Ditto ditto to retired Hong-Kong Police	371	3
Postal and Money Order Transactions	...	4
Little Basses Light Vessel Dues	...	5
Balances of Shipping Masters' Accounts	...	6
Expeditions to Egypt	...	7
Defence Works at Aden	25,670	8
Miscellaneous	7,606	9
	62,154	10
Her Majesty's Indian Government in London.		
Bills drawn by the Mission to the Court of Persia	...	11
Bills of Exchange payable in England (drawn between 1834 and 1864)	...	12
Family and Miscellaneous Remittances made by means of Rolls	...	13
Family Allotments	...	14
Remittances by Administrators General	...	15
East Indian Railway Company. Advances in England for purchase of Stores, &c.	...	16
Rajputana-Malwa Railway. Ditto ditto ditto	...	17
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, &c.	5,214	18
Copper for coinage	...	19
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, &c.	641	20
Miscellaneous	...	21
	5,855	22
£	68,009	23

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1890, and mencement and close of that Year.

Balances, 1889.		1889-90.				Unadjusted Balances, 31st March 1890.	
		India.		England.			
No. of Items.	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£	£
1	...	110,501	821	...	94,214	27,362	...
2	...	22,738	9	...	16,616	22,724	...
3	...	892	7	...	805	451	...
4	518	...	117,703	112,829	...	...	5,392
5	6,696	67	11,767	12,268	...	...	6,128
6	606	81	1,783	1,248	...	...	1,060
7	5,241	431	243	...	151	...	5,204
8	...	5,894	...	...	26,038	5,526	...
9	...	20,145	6,226	1,129	10,205	12,449	...
10	13,061	160,749	138,559	127,474	148,029	68,512	17,784
11	3,325	...	20,810	20,548	...	...	3,587
12	8,234	...	...	...	...	...	8,234
13	(a)41,091	187	149,155	171,842	31	...	18,248
14	567	...	7,767	6,949	...	...	1,385
15	22,373	120	43,803	82,644	25,737	...	9,149
16	...	...	299,913	310,193	10,280	...	...
17	...	...	83,622	83,622	...	...	...
18	...	1,555	131,460	131,874	...	7,183	...
19	...	...	14,512	14,512	...	...	...
20	...	6	28,702	28,394	...	339	...
21	204	2,561	5,214	5,396	2,878	...	339
22	75,794	4,429	784,958	855,974	38,926	7,522	40,942
23	88,855	165,178	923,517	983,448	186,955	76,034	58,726

(a) Exceeds the closing balance in last year's Accounts by £76, by which that balance was understated in those Accounts.

No. 86.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding during the Year ended 31st March 1890, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1889.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1890.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	13,42,015	91,516	12,65,81,375	8,738,951	12,74,83,390	8,799,206	4,40,000	31,261
In Madras	99,000	6,757	3,12,22,024	2,145,991	3,10,96,024	2,136,730	2,25,000	16,018
In Bombay	11,83,000	80,904	6,63,83,239	4,589,554	6,75,18,239	4,667,061	48,000	3,397
TOTAL .	26,24,015	179,177	22,41,86,638	15,474,496	22,60,97,653	15,602,997	7,13,000	50,676

FOR AMOUNT CHARGED UNDER SECRETARY OF STATE'S BILLS:—

Amount of Bills drawn	22,41,86,638
Amount of Bills drawn if issued at 2s. the rupee . . .	15,47,44,960
Difference on account o Loss by Exchange . . .	6,94,41,678

The average rate of Exchange on Bills drawn during the year was . . . . . s. d. 1 —4·5660143

No. 87.—STATEMENT showing the DISTRIBUTION of the CASH BALANCES.

1st April 1889 (Opening Balance).	No. of Treasuries.			31st March 1890 (Closing Balance).
		INDIA.		
Rx.			*Rx.*	*Rx.*
		Reserve Treasuries:		
414,395	1	In Calcutta	599,616	
198,513	1	In Madras	225,336	
725,789	1	In Bombay	491,749	1,316,701
		In the Bank of Bengal, Calcutta:		
651,288	1	For India, General	682,998	
114,917	1	For Bengal	267,162	950,160
216,888	1	In the Bank of Madras	187,651	
445,263	1	In the Bank of Bombay	620,952	808,603
		In Agencies of the Banks:		
1,472,442	14	of Bengal	1,617,362	
460,768	10	of Madras	629,340	
299,012	4	of Bombay	570,860	2,817,562
		District Treasuries:		
763,974	13	India, General	816,509	
431,891	18	Central Provinces	410,129	
637,084	32	Burma	933,096	
441,517	12	Assam	304,026	
1,617,958	44	Bengal	1,432,549	
1,126,341	48	North-Western Provinces and Oudh	1,447,738	
837,426	31	Punjab	721,989	
1,256,722	24	Madras	1,577,654	
1,193,001	20	Bombay	1,212,105	8,855,795
13,305,189		TOTAL TREASURIES IN INDIA . Rx.		14,748,821
		ENGLAND.		
3,259,933	1	Home Treasury of the Government of India . . . . £		5,402,873
16,565,122		GRAND TOTAL .		20,151,694

CALCUTTA,
The 9th February 1891.

STEPHEN JACOB,
Offg. Comptroller General.

Government of India Central Printing Office.—No. 309 C. G.—22-2-91.—470.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

FOR

1889-90.

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No. 88.—An ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREA during the year 1889-90, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Revenue	2	14,646,158	1,888,205	4,678,033	1,013,347	1
Exchange added to Revenue	2	150,675	...	...	...	2
Permanent Debt incurred—						
Sterling Debt—						
India 3½ p. c. Debentures	75	...	...	...	...	3
India 3 p. c. Stock	75	...	...	...	...	4
Rupee Debt—						
4 p. c. Rupee Loans	75	2,000,000	...	...	...	5
Stock Notes	75	...	...	...	...	6
TOTAL		2,000,000	...	...	...	7
Unfunded Debt—						
Treasury Notes	77	1,650	...	...	...	8
Deposits of Service Funds	78	114,686	...	...	...	9
Savings Bank Deposits	79	414,314	128,395	227,902	77,695	10
TOTAL		530,650	128,395	227,902	77,695	11
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	657	...	69,636	19,764	12
Appropriation for reduction of debt	89	460,255	...	...	...	13
Excluded Local Funds	80	54,733	17,323	73,226	3,025	14
Political and Railway Funds	81	286,205	...	...	...	15
Departmental and Judicial Deposits	82	1,425,202	591,545	461,157	119,641	16
Advances	90	2,039,325	78,783	192,511	41,384	17
Suspense Accounts	91	19,082	2,415	16,265	276	18
Miscellaneous	93	238,469	...	...	...	19
TOTAL		4,523,928	690,066	812,795	184,090	20
Loans to Native States, Presidency Corporations, &c.	83	14,649	...	...	...	21
Loans and Advances by Provincial Governments, &c.	83A	...	8,603	16 301	303	22
Capital Receipts from Railway Companies—						
On account of Subscribed Capital	84	...	...	...	...	23
Repayments	84	1,293,804	...	...	...	24
Remittances—						
Inland Money Orders	95	1,152,884	874,746	1,248,547	485,723	25
Other Local Remittances	96	11,708,561	*—67,558*	*—727,155*	*—344,566*	26
Other Departmental Accounts	94	3,342,572	*—51,463*	265,964	*—259,602*	27
Net Receipts by Civil Treasuries from—						
Post Office	97	820,517	422,004	955,260	241,264	28
Guaranteed Railways	97	*—293,566*	...	...	...	29
Net Receipts from Civil Treasuries by—						
Telegraph	97	24,897	...	...	...	30
Marine	97	283,520	...	...	...	31
Military	97	7,983,574	...	...	...	32
Public Works	97	*—2,857,118*	620,935	629,403	188,575	33
Remittance Account between England and India	98	560,526	150	11,023	2,675	34
TOTAL		22,726,367	1,798,814	2,383,042	314,069	35
Secretary of State's Bills drawn	86	...	...	...	...	36
Total Receipts		45,886,231	4,514,083	8,118,073	1,589,504	37
Opening Balance	87	1,913,277	529,538	1,190,206	441,517	38
GRAND TOTAL		47,799,598	5,043,621	9,308,279	2,031,021	39

SURIES of INDIA on the 31st March 1890; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI-March 1890.

No. of Item.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India, and England.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	19,849,958	10,716,211	7,348,074	11,372 486	13,086,288	84,598,760	335,768	84,934,528
2	...	...	...	...	...	150,675	...	150,675
3	...	...	...	...	...	...	661,000	661,000
4	...	...	...	...	...	...	3,500,000	3,500,000
5	...	...	...	...	...	2,000,000	...	2,000,000
6	...	...	...	...	...	...	...	...
7	...	...	...	...	...	2,000,000	4,161,000	6,161,000
8	...	...	...	...	...	1,650	...	1,650
9	...	...	...	3,440	10,049	128,175	...	128,175
10	968,854	444,440	418,300	469,397	965,429	4,114,726	...	4,114,726
11	968,854	444,440	418,300	472,837	975,478	4,244,551	...	4,244,551
12	94,940	117,005	42,375	155,614	62,207	562,198	...	562,198
13	...	...	...	...	...	460,255	...	460,255
14	39,512	86,337	58,089	66,364	216,394	615,003	...	615,003
15	...	...	...	...	...	286,205	...	286,205
16	2,634,621	2,968,270	1,830,336	2,216,608	2,401,553	14,648,933	...	14,648,933
17	242,865	279,407	225,193	296,203	7,789,754	11,185,425	6,917	11,192,342
18	17,307	3,172	846	13,769	14,783	87,915	...	87,915
19	...	...	...	3,339	24,912	266,720	770	267,490
20	3,029,245	3,454,191	2,156,839	2,751,897	10,509,603	28,112,654	7,687	28,120,341
21	33,188	...	...	10,000	63,619	121,456	...	121,456
22	29,111	70,607	39,570	58,314	35,921	258,730	...	258,730
23	...	...	...	...	...	...	1,736,651	1,736,651
24	...	...	...	...	...	1,293,804	5,281	1,299,085
25	4,752,112	1,848,065	1,001,882	1,723,571	1,330,954	14,418,484	...	14,418,484
26	*-11,376,167*	*—426,997*	1,226,713	*—386,289*	408,138	14,680	...	14,680
27	1,818,278	*—888,992*	562,148	*—1,207,865*	*—3,108,900*	472,140	...	472,140
28	*—227,549*	*—1,001,855*	*—338,295*	*—370,070*	*—295,219*	206,057	...	206,057
29	...	...	...	803,022	3,049,704	3,559,160	...	3,559,160
30	...	...	...	...	...	24,897	...	24,897
31	...	...	...	...	...	283,520	...	283,520
32	...	...	...	3,081,593	2,565,796	13,630,963	...	13,630,963
33	539,734	345,775	4,868	1,362,667	624,560	1,459,399	...	1,459,399
34	36,901	5,112	16,035	88,939	202,156	923,517	186,955	1,110,472
35	*—4,456,691*	*—118,892*	2,473,351	5,095,568	4,777,189	34,992,817	186,955	35,179,772
36	...	...	...	...	...	...	15,474,496	15,474,496
37	19,453,665	14,566,557	12,436,134	19,761,102	29,448,098	155,773,447	21,907,838	177,681,285
38	1,840,075	1,607,021	987,599	2,132,891	2,663,065	13,305,189	3,259,933	16,565,122
39	21,293,740	16,173,578	13,423,733	21,893,993	32,111,163	169,078,636	25,167,771	194,246,407

No. 88.—An ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREA during the year 1889-90, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Expenditure	3	19,888,241	1,277,776	3,779,740	653,784	1
Exchange charged as expenditure		6,663,442	...	...	...	2
Add—Provincial Surpluses transferred to "Deposits"	3	657	...	69,636	19,764	3
Deduct—Provincial Deficits charged against "Deposits"	3	...	—*13,202*	...	...	4
Capital Outlay on Railways and Irrigation Works not charged to Revenue	3	122,802	125,199	107,691	...	5
Capital charge involved in Redemption of Liabilities	3	...	...	...	...	6
Exchange on Expenditure not charged to Revenue		448,548	...	...	...	7
Permanent Debt discharged—						
Sterling Debt—						
India 5 p. c. Stock	75	...	...	...	...	8
India 4 p. c. Stock	75	...	...	...	...	9
India 3½ p. c. Debentures		...	...	...	...	10
Rupee Debt—						
5½ p. c.	75	700	...	...	...	11
5 p. c.	75	1,706	...	...	...	12
4½ p. c.	75	25,990	...	...	...	13
4 p. c.	75	88,792	...	...	...	14
Stock Notes	75	248	...	...	15	15
TOTAL		117,436	...	...	15	16
Unfunded Debt—						
Special Loans	76	34,702	...	...	...	17
Treasury Notes	77	1,300	...	...	...	18
Deposits of Service Funds	78	75,584	...	...	...	19
Savings Bank Deposits	79	390,822	138,853	213,344	65,120	20
TOTAL		502,408	138,853	213,344	65,120	21
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	...	13,202	...	...	22
Excluded Local Funds	80	52,125	17,203	68,510	2,858	23
Political and Railway Funds	81	303,998	...	...	...	24
Departmental and Judicial Deposits	82	1,442,173	569,114	435,007	111,406	25
Advances	90	2,073,467	80,579	203,612	52,721	26
Suspense Accounts	91	79,028	2,565	6,208	1,757	27
Exchange on Remittance Account	92	47,843	...	...	...	28
Miscellaneous	93	43,425	...	...	...	29
TOTAL		4,042,059	682,663	713,337	168,742	30
Loans to Native States, Presidency Corporations, &c.	83	5,053	...	...	...	31
Loans and Advances by Provincial Governments	83A	...	36,089	20,429	190	32
Payments to Railway Companies on Capital Account—						
For Discharge of Debentures	84	...	...	...	...	33
For Expenditure	84	727,834	867,558	...	...	34
Remittances—						
Inland Money Orders	95	738,238	332,281	340,701	254,462	35
Other Departmental Accounts	94	270,685	—*496,005*	—*66,119*	—*1,993*	36
Net Payments into Civil Treasuries by—						
Post Office	97	318,945	557,177	957,370	249,256	37
Guaranteed Railways	97	3,559,160	...	...	...	38
Net Issues from Civil Treasuries to—						
Telegraph	97	78,179	11,717	29,432	9,197	39
Marine	97	—*2,035*	41	29,916	—*959*	40
Military	97	2,024,515	339,916	1,043,488	122,894	41
Public Works	97	—*2,862,843*	618,552	648,737	186,523	42
Remittance Account between England and India	98	111,876	19	62	...	43
TOTAL		4,230,720	1,363,698	2,983,587	819,380	44
Secretary of State's Bills paid	86	8,799,206	...	...	...	45
Total Disbursements		45,554,406	4,478,634	7,887,764	1,726,995	46
Closing Balance	87	2,245,102	564,987	1,420,515	304,026	47
GRAND TOTAL		47,799,508	5,043,621	9,308,279	2,031,021	48

SURIES of INDIA on the 31st March 1890; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI-
March 1890.

No. of Item.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	8,174,216	4,785,215	4,777,946	8,248,377	8,826,514	60,411,809	14,848,923	75,260,732
2	...	...	...	...	...	6,663,442	...	6,663,442
3	94,940	117,005	42,375	155,614	62,207	562,198	...	562,198
4	...	...	...	...	...	*—13,202*	...	*—13,202*
5	326,276	*—14,878*	547,498	501,568	9,135	1,725,291	999,551	2,724,842
6	...	...	...	...	...	...	...	..
7	...	...	...	...		448,548	...	448,548
8	...	...	...	...	...	...	3,167	3,167
9	...	...	...	...	...	...	248,698	248,698
10	...	...	...	...	...	...	661,000	661,000
11	...	...	...	...	...	700	...	700
12	...	...	...	...	...	1,706	...	1,706
13	...	...	...	...	...	25,990	...	25,990
14	...	...	...	...	...	88,792	...	88,792
15	598	269	110	66	623	1,929	...	1,929
16	598	269	110	66	623	119,117	912,865	1,031,982
17	...	...	...	...	...	34,702	...	34,702
18	...	...	...	...	...	1,300	...	1,300
19	...	...	...	2,957	4,013	82,554	...	82,554
20	975,819	464,771	394,078	484,594	1,068,210	4,195,611	...	4,195,611
21	975,819	464,771	394,078	487,551	1,072 223	4,314,167	...	4,314,167
22	...	...	...	...	...	13,202	...	13,202
23	41,902	84,591	56,361	80,734	253,039	657,323	...	657,323
24	...	...	...	...	...	303 998	...	303,998
25	2,556,327	2,947,556	1,890,050	2,189,999	2,401,482	14,543,114	...	14,543,114
26	254,446	273,217	217,226	284,701	7,791,310	11,231,279	3,662	11,234,941
27	12,655	8,131	15,251	11,469	28,213	165,277	...	165,277
28	...	...	...	...	...	47,843	...	47,843
29	...	...	...	...	61,303	104,728	244	104,972
30	2,865,330	3,313,495	2,178,888	2,566,903	10,535,347	27,066,764	3,906	27,070,670
31	378,295	...	...	74,000	20,013	477,361	...	477,361
32	83,718	170,854	47,068	80,135	62,496	500,979	...	500,979
33	...	...	...	...	...	...	500,000	500,000
34	13,502	342,021	...	88 345	195,863	2,235,123	1,516,205	3,751,328
35	4,915,191	2,896,599	1,355,176	2,004,928	1,555,524	14,393,100	...	14,393,100
36	597,041	297,359	100,514	113,615	*—340,987*	474,110	...	474,110
37	*—182,307*	*—987,497*	*—321,722*	*—147,216*	*—241,092*	202,914	...	202,914
38	...	...	...	...	...	3,559,160	...	3,559,160
39	*—147,257*	14,365	11,721	33 334	*—15,869*	24,819	...	24,819
40	127,442	*—4*	24	1,721	127,851	283,997	...	283,997
41	700,492	2,365,537	3,491,941	1,516,003	2,073,245	13,678,031	...	13,678,031
42	544,907	366,038	*—34,639*	1,389,625	577,012	1,433,912	...	1,433,912
43	1,359	58	760	22,713	28,331	165,178	983,448	1,148,626
44	6,556,868	4,952,455	4,603,775	4,934,723	3,764,015	34,215,221	983,448	35,198,669
45	...	...	...	2,136,730	4,667,061	15,602,997	...	15,602,997
46	19,469,562	14,131,207	12,591,738	19,274,012	29,215,497	154,329,815	19,764,898	174,094,713
47	1,824,178	2,042,371	831,995	2,619,981	2,895,666	14,748,821	5,402,873	20,151,694
48	21,293,740	16,173,578	13,423,733	21,893,993	32,111,163	169,078,636	25,167,771	194,246,407

No. 89.—Account of Appropriation for the Reduction of Debt.

	India, General.	Total India.	England.	Total India and England.
	Rx.	R.	£	
Appropriation for the Reduction of Debt	460,255	460 255	...	460,255

No. 90.—An ACCOUNT of Repayment of Advances and Advances Repayable for the year ended 31st March 1890.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	630,711	12,114	101,066	4,426	34,397	26,449	8,930	31,494	48,805	898,392	...	898,392
Advances for Rest Camps	...	...	...	...	...	387	1,802	194	...	2,383	...	2,383
Special Advances	100,000	...	27	...	11,627	...	...	4,862	...	116,516	...	116,516
Forest Advances	17,302	44,257	58,244	10,754	26,514	64,264	36,030	64,062	92,389	413,816	...	413,816
Advances to Cultivators	...	...	...	...	...	...	810	...	...	810	...	810
Advances for Survey Operations	1	1	...	135	...	...	26	12,840	40,672	53,675	...	53,675
Salt and Excise Advances	...	...	...	...	...	...	...	87	2,515	2,602	...	2,602
Opium Advances	...	...	...	...	7,990	...	...	...	...	7,990	...	7,990
Stock Account—Opium	...	...	...	...	...	...	...	10,914	66,775	77,689	...	77,689
Advances Recoverable, Post Office	56,408	22,150	32,028	25,941	138,386	69,177	43,130	90,581	105,267	583,068	...	583,068
Advances Recoverable, Marine	16,350	...	...	...	...	...	...	...	...	16,350	..	16,350
Advances Recoverable, Military	23,679	...	...	...	...	...	...	2,163	3,610	29,452	...	29,452
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	214	...	...	...	...	214	...	214
Irrigation	...	...	...	...	3,220	...	3,211	...	...	6,431	...	6,431
PERMANENT ADVANCES—												
Permanent Advances, Civil	208	78	1,141	128	988	17	95	867	1,194	4,716	...	4,716
Post Office Permanent Advances	...	...	5	...	221	...	5	...	14	245	...	245
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	30,023	...	...	...	...	...	...	...	...	30,023	...	30,023
Ditto ditto, Mauritius	32,142	...	...	...	...	...	...	..	...	32,142	...	32,142
Ditto ditto, Straits Settlements	11,707	...	...	...	...	...	...	...	...	11,707	...	11,707
Berar Suspense Account	342,150	...	...	...	...	...	...	...	..	342,150	...	342,150
Account Current with Native States	18,227	183	...	...	19,308	...	23,657	78,139	128,707	268,221	...	268,221
Ditto ditto Post Office	...	...	...	...	...	113,950	100,297	...	...	214,247	...	214,247
COINAGE ACCOUNTS—												
Mint Certificates	605,488	...	...	...	...	...	...	...	7,299,806	7,905,294	...	7,905,294
Bullion Advances for Coinage	129,141	...	...	...	...	...	...	...	...	129,141	...	129,141
Copper Coinage Account	4,108	...	...	...	...	...	...	...	...	4,108	...	4,108
Small Coin Depôt Balances	21,680	...	...	...	...	5,163	7,200	...	...	34,043	...	34,043

ENGLAND—												
REPAYMENT OF ADVANCES—												
Special Defence Works at Aden—												
Repayment of portion of Expenditure in England during the year 1888-89, recoverable from the Imperial Government . . .	...	...	...	...	...	...	...	...	...	...	1,400	1,400
Portion of the sums described in the Accounts for 1887-88 and 1888-89 under "Advances Repayable" as moiety of Expenditure in England recoverable from the Imperial Government, which has since been determined not to be so recoverable	...	...	...	...	...	...	...	...	...	...	3,660	3,660
Repayment of Disbursement in England for purchase of Malt Liquor on behalf of the Imperial Government	...	...	...	...	...	...	...	...	...	...	1,857	1,857
TOTAL .	2,039,325	78,783	192,511	41,384	242,865	279,407	225,193	296,203	7,789,754	11,185,425	6,917	11,192,342
Disbursements.												
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	638,428	11,238	100,301	3,270	34,915	23,387	9,388	34,433	50,922	906,282	...	906,282
Advances for Rest Camps . .	...	...	...	...	...	412	1,686	210	...	2,308	...	2,308
Special Advances . . .	250,000	...	...	...	8,939	...	22	4,931	...	263,892	...	263,892
Forest Advances . . .	17,754	43,605	55,735	10,959	26,686	63,530	36,003	64,176	94,302	412,750	...	412,750
Advances to Cultivators . .	...	...	...	...	...	...	310	..	...	310	...	310
Advances for Survey Operations .	...	...	...	744	...	...	199	9,082	19,223	29,248	...	29,248
Salt and Excise Advances . .	...	...	...	...	...	...	...	434	2,321	2,755	...	2,755
Opium Advances . . .	...	...	...	...	3,973	...	...	...	...	3,973	...	3,973
Stock Account—Opium . .	...	...	...	...	...	...	...	9,148	65,059	74,207	...	74,207
Advances Recoverable, Post Office .	55,287	20,334	30,247	24,146	128,178	65,422	39,948	83,879	97,525	544,966	...	544,966
Advances Recoverable, Marine .	16,001	...	...	...	...	...	...	...	...	16,001	...	16,001
Advances Recoverable, P. W. D.—												
Buildings and Roads . . .	...	...	...	...	287	...	...	...	...	287	...	287
Irrigation	...	...	...	...	11,260	...	3,239	...	...	14,499	...	14,499
Carried forward .	977,470	75,177	186,283	39,119	214,238	152,751	90,795	206,293	329,352	2,271,478	...	2,271,478

No. 90.—An ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE for the year ended 31st March 1890—*continued.*

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Brought forward	977,470	75,177	186,283	39,119	214,238	152,751	90,795	206,293	329,352	2,271,478	...	2,271,478
Disbursements—*contd.*												
ADVANCES—*contd.*												
PERMANENT ADVANCES—												
Permanent Advances, Civil	118	15	1,613	643	878	60	71	421	1,416	5,235	...	5,235
Post Office Permanent Advances	15	...	28	5	83	8	119	27	7	292	...	292
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	26,454	...	...	...	...	...	...	...	...	26,454	...	26,454
Ditto ditto, Mauritius	32,381	...	...	...	...	...	...	...	...	32,381	...	32,381
Ditto ditto, Straits Settlements	13,591	...	...	...	...	...	...	...	...	13,591	...	13,591
Berar Suspense Account	318,974	...	...	...	...	...	...	...	...	318,974	...	318,974
Account Current with Native States	13,158	37	...	...	30,307	...	19,300	73,883	153,925	290,610	...	290,610
Ditto ditto Post Office	...	5,350	...	...	...	120,398	106,941	166	...	232,855	...	232,855
COINAGE ACCOUNTS—												
Mint Certificates	691,306	...	...	...	...	...	...	...	7,220,731	7,912,037	...	7,912,037
Bullion Advances for Coinage	...	...	...	...	...	...	...	...	66,768	66,768	...	66,768
Copper Coinage Account	...	...	...	...	...	...	...	...	8,303	8,303	...	8,303
Small Coin Depôt Balances	...	...	15,688	12,954	8,940	...	...	3,911	10,808	52,301	...	52,301
ENGLAND—												
ADVANCES REPAYABLE—												
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	1,805	1,805
For purchase of Malt Liquor on behalf of the Imperial Government	...	...	...	...	...	...	...	...	...	...	1,857	1,857
TOTAL	2,073,467	80,579	203,612	52,721	254,446	273,217	217,226	284,701	7,791,310	11,231,279	3,662	11,234,941

No. 91.—SUSPENSE ACCOUNTS for the year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	
RECEIPTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	2,534	1,073	...	9	...	...	415	...	...	4,031	...	4,031
Post Office Suspense Account	230	305	1,143	73	2,203	...	...	...	...	3,954	...	3,954
English Stores Suspense Account	...	...	...	...	...	...	...	26	1,424	1,450	...	1,450
Savings Bank Investment Account, P. O.	...	...	...	...	...	70	...	...	...	70	...	70
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	...	...	5,785	583	...	5,544	3,097	15,009	...	15,009
Cheques issued Local Funds	...	...	...	...	...	...	...	...	1,092	1,092	...	1,092
Bills Payable	305	...	...	...	...	...	...	...	...	305	...	305
Departmental Cheques	...	...	...	...	...	...	...	...	2,970	2,970	...	2,970
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	51	14,362	194	3,994	...	...	3,312	3,277	25,190	...	25,190
Postal Cash Balances	...	...	...	...	...	581	...	...	...	581	...	581
Marine Cash Balances	487	...	...	...	...	...	...	...	...	487	...	487
Military Cash Balances	14,221	...	...	...	...	...	...	4,089	...	18,310	...	18,310
Public Works Cash Balances—												
Buildings and Roads	...	...	760	...	12	907	...	...	249	1,928	...	1,928
Irrigation	...	...	...	...	...	291	431	...	...	722	...	722
Railway Revenue	1,305	986	...	...	4,707	...	...	492	2,110	9,600	...	9,600
Railway Capital	...	...	...	...	606	740	...	306	564	2,216	...	2,216
TOTAL	19,082	2,415	16,265	276	17,307	3,172	846	13,769	14,783	87,915	...	87,915
DISBURSEMENTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	...	...	1,601	...	6,889	45	...	5,625	...	14,160	...	14,160
Forest Suspense	...	...	...	...	247	...	...	...	...	247	...	247
Capitalized Outstanding	...	...	...	...	115	...	...	...	21,896	22,011	...	22,011
Savings Bank Investment Account	8	—	...	...	...	...	...	...	...	8	...	8
Post Office Suspense Account	...	...	...	...	...	156	11	400	653	1,220	...	1,220
English Stores Suspense Account	...	...	...	...	30	...	62	...	...	92	...	92
Savings Bank Investment Account, P. O.	747	71	...	...	91	...	30	30	201	1,170	...	1,170
CHEQUES AND BILLS—												
Pre-audit Cheques	...	38	2,211	...	...	...	1,692	...	...	3,941	...	3,941
Cheques issued Local Funds	...	89	...	...	...	—	...	...	...	89	...	89
Bills of Exchange receivable	55,000	...	...	...	...	...	...	...	...	55,000	...	55,000
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	12,258	...	...	...	...	1,309	4,198	...	...	17,765	...	17,765
Postal Cash Balances	6,891	2,164	313	1,590	4,805	...	519	5,303	957	22,542	...	22,542
Telegraph Cash Balances	2,653	...	...	...	...	...	...	...	...	2,653	...	2,653
Military Cash Balances	...	...	...	...	...	...	...	...	4,501	4,501	...	4,501
Public Works Cash Balances—												
Buildings and Roads	79	203	...	116	...	...	739	111	...	1,248	...	1,248
Irrigation	76	...	47	...	478	...	...	...	5	606	...	606
Railway Revenue	...	...	20	51	...	6,621	7,659	...	...	14,351	...	14,351
Railway Capital	1,316	...	2,016	...	...	...	341	...	...	3,673	...	3,673
TOTAL	79,028	2,565	6,208	1,757	12,655	8,131	15,251	11,469	28,213	165,277	...	165,277

No. 92.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNTS for 1889-90.

	Credits.	Debits.	Net.
	Rx.	*Rx.*	*Rx.*
On Capital Transactions of Railway Companies—			
Guaranteed Railways	407,575	43,823	+363,752
Subsidized Railways	...	909,248	*−909,248*
On Debt and Deposits	7,702,269	7,204,616	+497,653
On Remittances—			
On E. I. Railway Advances	134,586	134,586	...
„ Rajputana-Malwa Railway Advances . .	39,696	39,696	...
„ Postal and Money Order Transactions . .	50,632	50,632	...
„ Other Remittance Transactions . . .	134,683	134,683	...
TOTAL .	8,469,441	8,517,284	*−47,843*

ENTRIES in the ACCOUNTS WORKING out the above NET DEBIT.

			Page.	*Rx.*
Exchange brought to account :—				
On Expenditure in England			9	6,663,442
„ Revenue in England			5	150,675
On Net Expenditure in England charged against Revenue . . .				6,512,767
„ Expenditure in England not charged to Revenue			9	448,548
				6,961,315
Credited as Revenue, under the head "Exchange"			5	386,744
				6,574,571
Exchange involved in Remittances from India—		*Rx.*		
On Bills and Telegraphic Transfers		6,944,168	232	
„ Railway Companies Capital Account—	*Rx.*			
Debit	256,536			
Credit	250,607			
		5,929	103	
		6,950,097		
Other Remittances		*−327,683*	103	
				6,622,414
Exchange involved in the Remittances from India during the year in excess of that brought to account (as shown above)				47,843

No. 93.—An ACCOUNT of RECEIPTS and PAYMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, &c., for the year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	
Receipts.												
MISCELLANEOUS—												
Adjusting Account of Imperial Loans	91	...	...	...	...	...	...	...	...	91	...	91
Security Purchase Account	150,022	...	...	...	...	...	...	...	...	150,022	...	150,022
Exchange Investment Account	12,141	...	...	...	...	...	...	...	...	12,141	...	12,141
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	10,220	10,220	...	10,220
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	14,692	14,692	...	14,692
Government Account	76,215	...	...	...	...	...	...	...	...	76,215	...	76,215
London Bills payable exchange	...	...	...	...	...	...	...	3,339	...	3,339	...	3,339
ENGLAND—												
Miscellaneous Deposits:—												
Unclaimed Interest repaid by the Oude and Rohilkund Railway Company on the purchase of their undertaking by the State	...	...	...	...	...	...	...	...	...	...	770	770
TOTAL	238,469	...	...	...	...	...	...	3,339	24,912	266,720	770	267,490
Disbursements.												
MISCELLANEOUS—												
Miscellaneous Deposits:—												
Adjusting Account of Imperial Loans	82	...	...	...	...	...	...	...	...	82	...	82
Security Purchase Account	2,034	...	...	...	...	...	...	...	...	2,034	...	2,034
Exchange Investment Account	11,363	...	...	...	...	...	...	...	...	11,363	...	11,363
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	10,395	10,395	...	10,395
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	14,915	14,915	...	14,915
London Bills payable exchange	29,946	...	...	...	...	...	...	...	35,993	65,939	...	65,939
ENGLAND—												
Miscellaneous Deposits:—												
Portion of outstanding Interest, repaid by the Scinde, Punjab and Delhi Railway Company on the purchase of their Undertaking by the State, claimed during the year by the persons entitled thereto	...	...	...	...	...	...	...	...	...	...	244	244
TOTAL	43,425	...	...	...	...	...	...	...	61,303	104,728	244	104,972

No. 94.—An ABSTRACT ACCOUNT of REMITTANCES during the year ended 31st March 1890.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MONEY ORDERS	14,418,484	...	+1,152,884	+874,746	+1,248,547	+485,723	+4,752,112	+1,848,065	+1,001,882	+1,723,571	+1,330,954	+14,418,484
Other Local Remittances	120,293,221	120,278,541	+11,708,561	−67,558	−727,155	−344,566	−11,376,167	−426,997	+1,226,713	−386,289	+408,138	+14,680
OTHER DEPARTMENTAL—												
Accounts between Civil and Civil	15,811,471	15,810,948	+2,869,972	−57,114	+258,892	−258,800	+1,732,345	−896,543	+543,647	−1,229,914	−2,961,962	+523
Account Current between Military and Military	1,054,495	1,053,814	+134,572	...	...	...	...	...	...	+21,155	−155,046	+681
Account Current between P. W. & Telegraph, Public Works Accounts	123,080	18,953	+32,758	+6,677	+6,225	+362	+10,540	+11,875	+21,130	+4,088	+10,472	+104,127
Account Current between Post Office and Telegraph, Post Office Accounts	87,994	29,090	−2,635	−1,026	+847	−1,164	+75,393	−4,324	−2,629	−3,194	−2,364	+58,904
Account between Guaranteed Railways and Telegraph, Telegraph Accounts	17,206	8,800	+8,406	...	...	...	...	...	...	...	...	+8,406
Account between Guaranteed Railways & P. W. D., Guaranteed Railways Accounts	659,393	359,894	+299,499	...	...	...	...	...	...	...	...	+299,499
TOTAL OTHER DEPARTMENTAL ACCOUNTS	17,753,639	17,281,499	+3,342,572	−51,463	+265,964	−259,602	+1,818,278	−888,992	+562,148	−1,207,865	−3,108,900	+472,140
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE AND GUARANTEED RAILWAYS—												
Accounts Current between Civil & P. O., Civil Accounts	7,711,723	7,505,666	+820,517	+422,004	+955,260	+241,264	−227,549	−1,001,855	−338,295	−370,070	−295,219	+206,057
Accounts between Civil and Guaranteed Railways, Civil Accounts	7,017,892	3,458,732	−293,566	...	...	...	...	...	...	+803,022	+3,049,704	+3,559,160
TOTAL	14,729,615	10,964,398	+526,951	+422,004	+955,260	+241,264	−227,549	−1,001,855	−338,295	+432,952	+2,754,485	+3,765,217
NET RECEIPTS FROM CIVIL TREASURIES BY TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil and Telegraph, Telegraph Accounts	659,223	634,326	+24,897	...	...	...	...	...	...	...	...	+24,897
Accounts Current between Civil and Marine, Marine Accounts	350,961	67,441	+283,520	...	...	...	...	...	...	...	...	+283,520
Accounts Current between Civil and Military, Military Accounts	14,542,472	911,509	+7,983,574	...	...	...	...	...	...	+3,081,593	+2,565,796	+13,630,963
Accounts Current between Civil and Public Works, Public Works Accounts	20,717,173	19,257,774	−2,857,118	+620,935	+629,403	+188,575	+539,734	+345,775	+4,868	+1,362,667	+624,560	+1,459,399
TOTAL	36,269,829	20,871,050	+5,434,873	+620,935	+629,403	+188,575	+539,734	+345,775	+4,868	+4,444,260	+3,190,356	+15,398,779
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	923,517	...	+560,526	+150	+11,023	+2,675	+36,901	+5,112	+16,035	+88,939	+202,156	+923,517

DISBURSEMENTS.												
Money Orders	...	14,393,100	−738,238	−332,281	−340,701	−254,462	−4,915,191	−2,596,899	−1,355,176	−2,004,928	−1,555,524	−14,393,100
Other Departmental Accounts—												
Account Current between P. W. and Telegraph, Telegraph Accounts	18,946	123,080	−104,134	...	...	...	...	...	...	...	...	−104,134
Account Current between Post Office and Telegraph, Telegraph Account	29,094	87,998	−58,904	...	...	...	...	...	...	...	...	−58,904
Transfers between P. W. Officers	21,127,049	21,127,776	+276,379	+497,133	+65,945	+1,993	−597,065	−313,567	−100,133	−155,104	+323,692	−727
Ditto ditto Telegraph Officers	773	773	−48	...	...	...	...	...	...	...	+48	...
Ditto ditto Indian and Indo-European Telegraph, Telegraph Account	83,694	83,694	...	...	...	...	...	...	...	...	...	...
Account between Guaranteed Railways and Telegraph, Guaranteed Railways Accounts	8,409	16,818	−8,409	...	...	...	...	...	...	...	...	−8,409
Account between Guaranteed Railways & P. W. D., Public Works Accounts	359,753	661,689	−375,569	−1,128	+174	...	+24	+16,208	−381	+41,489	+17,247	−301,936
Total other Departmental Accounts	21,627,718	22,101,828	−270,685	+496,005	+66,119	+1,993	−597,041	−297,359	−100,514	−113,615	+340,987	−474,110
Net Payments into Civil Treasuries by Post Office and Guaranteed Railways—												
Accounts Current between Civil and Post Office, Post Office Accounts	7,614,475	7,817,389	−318,945	−557,177	−957,370	−249,256	+182,307	+987,497	+321,722	+147,216	+241,092	−202,914
Accounts between Civil and Guaranteed Railways, Guaranteed Railways Accounts	3,447,494	7,006,654	−3,559,160	...	...	...	...	...	...	...	...	−3,559,160
	11,061,969	14,824,043	−3,878,105	−557,177	−957,370	−249,256	+182,307	+987,497	+321,722	+147,216	+241,092	−3,762,074
Net Issues from Civil Treasuries to Telegraph, Marine, Military, and Public Works—												
Accounts Current between Civil and Telegraph, Civil Accounts	634,379	659,198	−78,179	−11,717	−29,432	−9,197	+147,257	−14,365	−11,721	−33,334	+15,869	−24,819
Accounts Current between Civil and Marine, Civil Accounts	67,489	351,486	+2,035	−41	−29,916	+959	−127,442	+4	−24	−1,721	−127,851	−283,597
Accounts between Civil and Military, Civil Accounts	690,367	14,368,398	−2,024,515	−339,916	−1,043,488	−122,894	−700,492	−2,365,537	−3,491,941	−1,516,003	−2,073,245	−13,678,031
Accounts between Civil and Public Works, Civil Accounts	15,146,170	16,580,082	+2,862,843	−618,552	−648,737	−186,523	−544,907	−366,038	+34,639	−1,369,625	+577,012	−1,433,912
Total	16,538,405	31,959,164	+762,184	−970,226	−1,751,573	−317,655	−1,225,584	−2,745,936	−3,469,047	−2,940,683	−2,762,239	−15,420,759
Remittance Account between England and India	...	165,178	−111,876	−19	−62	...	−1,359	−58	−760	−22,713	−28,331	−165,178

No. 95.—An ACCOUNT of ISSUES and PAYMENTS of INLAND MONEY ORDERS for the year ended 31st March 1890.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
RECEIPTS— Inland Money Orders (Post Office) .	1,152,884	874,746	1,248,547	485,723	4,752,112	1,848,065	1,001,882	1,723,571	1,330,954	14,418,484	...	14,418,484
PAYMENTS— Inland Money Orders (Post Office) .	738,238	332,281	340,701	254,462	4,915,191	2,896,599	1,355,176	2,004,928	1,555,524	14,393,100	...	14,393,100

No. 96.—OTHER LOCAL REMITTANCES during the year ended 31st March 1890.

ABSTRACT.

	Net Receipts + Payments— Rx.
INDIA, GENERAL	+11,708,561
CENTRAL PROVINCES	—67,558
BURMA	—727,155
ASSAM	—344,566
BENGAL	—11,376,167
N.-W. PROVINCES AND OUDH	—426,997
PUNJAB	+1,226,713
MADRAS	—386,289
BOMBAY	+408,138
TOTAL . Rx.	+14,680

No. 96.—Other Local Remittances during the year ended 31st March 1890—*continued.*

	DETAILS.								
	India, General.			Central Provinces.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller—									
Cash Remittances between Treasuries	6,723,087	6,723,087	...	619,803	619,803	...	2,969,102	2,969,102	...
Forest Remittances	40,039	40,287	—*248*	169,517	169,600	—*83*	627,421	625,871	+1,550
Post Office Remittances—									
Transfers between Postal Officers	90,716	140,833	—*50,117*	79,915	57,496	+22,419	85,794	54,739	+31,055
Treasury Suspense Account	2	...	+2	...	200	—*200*	356	86	+270
Mint Remittances	2,670,567	2,670,652	—*85*	...	...	...	...	...	...
Small Coin Depôt Remittances	275,555	275,555	...	...	...	...	...	...	...
Bengal Remittances	4,733,301	4,733,301	...	...	...	...	...	..	...
Miscellaneous Remittances	71,716	71,557	+159	...	...	...	...	...	...
Remittances by Bills—									
Supply Bills since April 1873	31,620	29,710	+1,910	60,850	64,600	—*3,750*	874,987	871,088	+3,899
Foreign Supply Bills	267,673	265,858	+1,815	65,140	65,590	—*450*	528	528	...
Remittance Transfer Receipts since April 1873	72,704	79,425	—*6,721*	51,502	50,964	+538	232,459	236,701	—*4,242*
Foreign Remittance Transfer Receipts	449,470	456,031	—*6,561*	23,431	23,631	—*200*	35,205	36,156	—*951*
Emigrants' Remittance Receipts	6,205	4,945	+1,260	...	...	...	...	...	...
Remittances adjusted on the Central Books—									
Foreign Remittances	20,934,694	9,134,125	+11,800,569	233,150	318,314	—*85,164*	180,570	906,860	—*726,290*
Central Adjusting Account	198,488	231,900	—*33,412*	436	1,104	—*668*	18,291	50,737	—*32,446*
Stock Note Transfers	...	10	—*10*	...	...	...	...	...	...
Total	36,565,837	24,857,276	+11,708,561	1,303,744	1,371,302	—*67,558*	5,024,713	5,751,868	—*727,155*

No. 96.—OTHER LOCAL REMITTANCES during the year ended 31st March 1890—*continued.*

	DETAILS.								
	ASSAM.			BENGAL.			N.-W. PROVINCES AND OUDH.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	251,005	251,005	...	8,861,178	8,854,927	+6,251	5,119,149	5,119,149	...
Opium Remittances	...	...	...	769,982	770,291	—*309*	...	...	...
Customs Remittances	...	...	...	2,572,227	2,572,227	...	...	...	...
Forest Remittances	60,529	60,720	—*191*	116,593	114,376	+2,217	243,759	235,135	+8,624
Post Office Remittances—									
Transfers between Postal Officers	20,635	12,836	+7,799	164,240	169,505	—*5,265*	161,651	140,059	+21,592
Treasury Suspense Account	...	...	...	85	1,810	—*1,725*	632	1,856	—*1,224*
Small Coin Depôt Remittances	34,396	34,396	...	19,963	19,963	...	21,681	21,681	...
Judicial Remittances	...	...	...	5,721	5,721	...	...	...	...
Miscellaneous Remittances	...	...	...	...	...	...	133,562	133,562	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	34,440	34,560	—*120*	925,883	933,342	—*7,459*	115,320	115,720	—*400*
Foreign Supply Bills	441,100	441,565	—*465*	8,564	8,541	+23	1,280	1,095	+185
Remittance Transfer Receipts since April 1873	30,927	30,903	+24	676,293	652,210	+24,083	363,173	363,452	—*279*
Foreign Remittance Transfer Receipts	8,713	9,176	—*463*	26,697	26,722	—*25*	272,628	273,295	—*668*
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	180,250	531,808	—*351,558*	1,257,947	12,631,984	—*11,374,037*	1,199,780	1,651,705	—*451,925*
Central Adjusting Account	748	340	+408	47,190	67,111	—*19,921*	5,521	8,423	—*2,902*
Stock Note Transfers	...	...	...	10	10	...	...	...	...
TOTAL	1,062,743	1,407,309	—*344,566*	15,452,573	26,828,740	—*11,376,167*	7,638,136	8,065,133	—*426,997*

No. 96.—Other Local Remittances during the year ended 31st March 1890—*continued.*

	DETAILS.								
	Punjab.			Madras.			Bombay.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller—									
Cash Remittances between Treasuries	4,407,132	4,407,132	...	9,446,843	9,446,843	...	14,183,212	14,184,797	—*1,585*
Salt Remittances	...	...	...	1,740,423	1,739,249	+1,174	15,000	15,000	...
Customs Remittances	...	...	...	171,876	171,876	...	...	...	...
Forest Remittances	132,438	130,657	+1,781	266,513	267,487	—*974*	279,828	279,828	...
Post Office Remittances—									
Transfers between Postal Officers	115,279	143,899	—*28,620*	109,570	83,609	+25,961	219,471	238,917	—*19,446*
Treasury Suspense Account	1,219	144	+1,075	751	641	+110	688	310	+378
Mint Remittances	...	...	...	...	...	...	7,613,567	7,616,804	—*3,237*
Small Coin Depôt Remittances	...	...	...	...	...	...	25,415	25,415	...
Miscellaneous Remittances	250	250	...	54,411	52,416	+1,995	...	...	...
Remittances by Bills—									
Supply Bills since April 1873	409,723	411,296	—*1,573*	192,386	191,816	+570	598,248	599,298	—*1,050*
Foreign Supply Bills	44,732	45,227	—*495*	6,735	7,390	—*655*	491,303	496,415	—*5,112*
Remittance Transfer Receipts since April 1873	392,351	391,946	+405	225,973	231,785	—*5,812*	368,687	369,424	—*737*
Foreign Remittance Transfer Receipts	179,758	174,524	+5,234	140,869	141,977	—*1,108*	612,116	607,224	+4,892
Emigrants' Remittance Receipts	...	...	...	3,321	3,576	—*255*	...	...	...
Remittances adjusted on the Central Books—									
Foreign Remittances	1,485,553	230,000	+1,255,553	3,093,821	3,560,072	—*466,251*	[illegible]	5,610,511	+399,104
Central Adjusting Account	23,396	30,043	—*6,647*	81,396	22,440	[illegible]	101,[illegible]	66,675	+34,931
Total	7,191,831	5,965,118	+1,226,713	15,534,888	15,921,17[illegible]	—*386,289*	39,[illegible],756	30,110,618	+408,138

No. 97.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1890.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS BETWEEN CIVIL AND CIVIL—												
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	273,530	187,305	+86,225	...	...	...	...	...	...	...	...	+309
Central Provinces Accounts	186,946	272,862	...	—85,916	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	106,261	280,202	—173,941	...	...	...	...	...	...	...	...	—6
Burma Accounts	280,147	106,212	...	...	+173,935	...	...	...	...	...	...	
India and Assam—												
India Accounts	17,650	191,765	—174,115	...	...	...	...	...	...	...	...	+483
Assam Accounts	191,673	17,075	...	...	...	+174,598	...	...	...	...	...	
India and Bengal—												
India Accounts	716,695	1,077,426	—360,731	...	...	...	...	...	...	...	...	—796
Bengal Accounts	1,569,641	1,209,706	...	...	...	...	+359,935	...	...	...	...	
India and N.-W. Provinces & Oudh—												
India Accounts	913,072	854,807	+58,265	...	...	...	...	...	...	...	...	+144
N.-W. Provinces & Oudh Accounts	861,596	919,717	...	...	...	...	...	—58,121	...	...	...	
India and Punjab—												
India Accounts	552,784	747,296	—194,512	...	...	...	...	...	...	...	...	+223
Punjab Accounts	747,626	552,891	...	...	...	...	...	...	+194,735	...	...	
India and Madras—												
India Accounts	1,464,744	224,414	+1,240,330	...	...	...	...	...	...	...	...	—1
Madras Accounts	224,305	1,464,636	...	...	...	...	...	...	...	—1,240,331	...	
India and Bombay—												
India Accounts	3,444,614	1,056,163	+2,388,451	...	...	...	...	...	...	...	...	+272
Bombay Accounts	1,064,338	3,452,517	...	...	...	...	...	...	...	...	—2,388,179	
Central Provinces and Burma—												
Central Provinces Accounts	10,286	10,704	...	—418	...	...	...	...	...	...	...	...
Burma Accounts	10,704	10,286	...	...	+418	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts	182	154	...	+28	...	...	...	...	...	...	...	—1
Assam Accounts	161	190	...	...	...	—29	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts	461	60,886	...	—60,425	...	...	...	...	...	...	...	—57
Bengal Accounts	60,890	522	...	...	...	...	+60,368	...	...	...	...	

Central Provinces and N.-W. Provinces & Oudh—												
Central Provinces Accounts . .	15,621	6,054	...	+9,567	...	...	...	...	...	...	...	+1
N.-W. Provinces & Oudh Accounts	6,055	15,621	...	...	...	...	...	—9,566	...	...	...	
Central Provinces and Punjab—												
Central Provinces Accounts . .	6,463	1,926	...	+4,537	...	...	...	...	...	...	...	...
Punjab Accounts	1,926	6,463	...	...	...	...	...	...	—4,537	...	...	
Central Provinces and Madras—												
Central Provinces Accounts . .	10,991	8,914	...	+2,077	...	...	...	...	...	...	...	...
Madras Accounts . . .	8,980	11,057	...	...	..	...	...	...	...	—2,077	...	
Central Provinces and Bombay—												
Central Provinces Accounts . .	86,068	12,632	...	+73,436	...	...	...	...	...	...	...	...
Bombay Accounts . . .	12,630	86,066	...	...	...	...	...	...	...	...	—73,436	
Burma and Assam—												
Burma Accounts . . .	653	861	...	...	—208	...	...	...	...	...	...	...
Assam Accounts . . .	861	653	...	...	...	+208	...	...	...	...	...	
Burma and Bengal—												
Burma Accounts . . .	13,397	5,262	...	...	+8,135	...	...	...	...	...	...	—330
Bengal Accounts . . .	5,893	14,358	...	...	...	...	—8,465	...	...	...	...	
Burma and N.-W. Provinces & Oudh—												
Burma Accounts . . .	16,994	2,281	...	...	+14,713	...	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	2,443	17,156	...	...	...	...	...	—14,713	...	...	...	
Burma and Punjab—												
Burma Accounts . . .	21,706	2,465	...	...	+19,241	...	...	...	...	...	...	+1
Punjab Accounts . . .	2,537	21,777	...	...	...	...	...	...	—19,240	...	...	
Burma and Madras—												
Burma Accounts . . .	40,546	14,574	...	...	+25,972	...	...	...	...	...	...	...
Madras Accounts . . .	14,603	40,575	...	...	...	...	...	...	...	—25,972	...	
Burma and Bombay—												
Burma Accounts . . .	25,835	9,149	...	...	+16,686	...	...	...	...	...	...	...
Bombay Accounts . . .	9,155	25,841	...	...	...	...	...	...	...	...	—16,686	
Assam and Bengal—												
Assam Accounts . . .	15,146	452,112	...	...	...	—436,966	...	...	...	...	...	—35
Bengal Accounts . . .	452,693	15,762	...	...	...	...	+436,931	...	...	...	...	
Assam and N.-W. Provinces & Oudh—												
Assam Accounts	7,305	6,214	...	...	...	+1,091	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	6,214	7,305	...	...	...	...	...	—1,091	...	...	...	
Assam and Punjab—												
Assam Accounts	1,666	520	...	...	...	+1,146	...	...	...	...	...	...
Punjab Accounts . . .	520	1,666	...	...	...	...	...	...	—1,146	...	...	
Carried forward .	13,485,207	13,485,000	+2,869,972	—57,114	+258,892	—259,952	+848,769	—83,491	+169,812	—1,268,380	—2,478,301	+207

No. 97.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1890—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Brought forward	13,485,207	13,485,000	+2,869,972	−57,114	+258,892	−259,952	+848,769	−83,491	+169,812	−1,268,380	−2,478,301	+207
ACCOUNTS BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	20	...	...	...	...	+20	...	...	...	...	...	...
Madras Accounts	...	20	...	...	...	...	...	...	...	−20	...	
Assam and Bombay—												
Assam Accounts	1,172	40	...	...	...	+1,132	...	...	...	...	...	...
Bombay Accounts	40	1,172	...	...	...	...	...	...	...	...	−1,132	
Bengal and N.-W. Provinces & Oudh—												
Bengal Accounts	1,391,949	532,540	...	...	...	...	+859,409	...	...	...	...	+492
N.-W. Provinces & Oudh Accounts	55,940	914,857	...	...	...	...	...	−858,917	...	...	...	
Bengal and Punjab—												
Bengal Accounts	7,683	3,901	...	...	...	...	+3,782	...	...	...	...	−156
Punjab Accounts	3,598	7,536	...	...	...	...	...	...	−3,938	...	...	
Bengal and Madras—												
Bengal Accounts	30,498	14,509	...	...	...	...	+15,989	...	...	...	...	−5
Madras Accounts	14,524	30,518	...	...	...	...	...	...	...	−15,994	...	
Bengal and Bombay—												
Bengal Accounts	6,109	1,713	...	...	...	...	+4,396	...	...	...	...	+33
Bombay Accounts	1,943	6,306	...	...	...	...	...	...	...	...	−4,363	
N.-W. Provinces & Oudh and Punjab—												
N.-W. Provinces & Oudh Accounts	87,343	114,275	...	...	...	...	...	−26,932	...	...	...	−49
Punjab Accounts	114,241	87,358	...	...	...	...	...	...	+26,883	...	...	
N.-W. Provinces & Oudh and Madras—												
N.-W. Provinces & Oudh Accounts	3,985	12,040	...	...	...	...	...	−8,055	...	...	...	...
Madras Accounts	12,040	3,985	...	...	...	...	...	...	...	+8,055	...	
N.-W. Provinces & Oudh and Bombay—												
N.-W. Provinces & Oudh Accounts	101,884	21,032	...	...	...	...	...	+80,852	...	...	...	...
Bombay Accounts	21,004	101,856	...	...	...	...	...	...	...	...	−80,852	
Punjab and Madras—												
Punjab Accounts	4,980	4,299	...	...	...	...	...	...	+681	...	...	+1
Madras Accounts	4,299	4,979	...	...	...	...	...	...	...	−680	...	
Punjab and Bombay—												
Punjab Accounts	362,097	11,888	...	...	...	...	...	...	+350,209	...	...	...
Bombay Accounts	12,063	362,272	...	...	...	...			...	...	−350,209	

Madras and Bombay—												
Madras Accounts . . .	67,979	20,874	...	...	...	...	...	...	...	+47,105	...	...
Bombay Accounts . . .	20,873	67,978	...	...	...	...	...	...	...	...	—47,105	
TOTAL ACCOUNTS BETWEEN CIVIL AND CIVIL	15,811,471	15,810,948	+2,869,972	—57,114	+258,892	—258,800	+1,732,345	—896,543	+543,647	—1,229,914	—2,961,962	+523
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—												
ACCOUNT BETWEEN—												
Military, Bengal, Eastern and Western Circles—												
Military, Bengal (Eastern Circle) .	253,500	340,568	—87,068	...	...	...	...	...	...	...	...	+621
Military, Bengal (Western Circle) .	359,605	271,916	+87,689	...	...	...	...	...	...	...	...	
Military, Bengal, and Military, Madras—												
Military, Bengal . . .	67,654	69,148	—1,494	...	...	...	...	...	...	...	...	—1,526
Military, Madras . . .	69,610	69,642	...	...	...	...	...	...	...	—32	...	
Military, Bengal, and Military, Bombay—												
Military, Bengal	180,910	45,465	+135,445	...	...	...	...	...	...	...	...	+1,473
Military, Bombay . . .	42,262	176,234	...	...	...	...	...	...	...	...	—133,972	
Military, Madras, and Military, Bombay—												
Military, Madras . . .	51,406	30,219	...	...	...	...	...	...	...	+21,187	...	+113
Military, Bombay . . .	29,548	50,622	...	...	...	...	...	...	...	...	—21,074	
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY . . .	1,054,495	1,053,814	+134,572	...	...	...	...	...	...	+21,155	—155,046	+681

No. 97.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1890—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
ACCOUNT CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts . .	42,672	9,914	+32,758	...	...	...	...	...	...	...	...	} —71,376
Telegraph Accounts . . .	18,946	123,080	—104,134	...	...	...	...	...	...	...	...	
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts . .	6,854	177	...	+6,677	...	...	...	...	...	...	...	+6,677
Public Works, Burma, and Telegraph—												
Public Works Accounts . .	6,739	514	...	...	+6,225	...	...	...	...	...	...	+6,225
Public Works, Assam, and Telegraph—												
Public Works Accounts . .	375	13	...	...	...	+362	...	...	...	...	...	+362
Public Works, Bengal, and Telegraph—												
Public Works Accounts . .	11,008	468	...	...	...	...	+10,540	...	...	...	...	+10,540
Public Works, N.-W. Provinces and Oudh, and Telegraph—												
Public Works Accounts . .	13,093	1,218	...	...	...	...	...	+11,875	...	...	...	+11,875
Public Works, Punjab, and Telegraph—												
Public Works Accounts . .	26,834	5,704	...	...	...	...	...	...	+21,130	...	...	+21,130
Public Works, Madras, and Telegraph—												
Public Works Accounts . .	4,285	197	...	...	...	...	...	...	...	+4,088	...	+4,088
Public Works, Bombay, and Telegraph—												
Public Works Accounts . .	11,220	748	...	...	...	...	...	...	...	...	+10,472	+10,472
TOTAL ACCOUNT CURRENT BETWEEN P. W. & TELEGRAPH. Public Works Accounts . . .	123,080	18,953	+32,758	+6,677	+6,225	+362	+10,540	+11,875	+21,130	+4,088	+10,472	+104,127
Telegraph Accounts .	18,946	123,080	—104,134	...	...	...	...	...	...	...	...	—104,134
Net . . .	...	...	—71,376	+6,677	+6,225	+362	+10,540	+11,875	+21,130	+4,088	+10,472	—7

ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph—												
Post Office Accounts . . .	708	3,343	−2,635	...	...	...	...	...	...	...	...	−61,539
Telegraph Accounts . . .	29,094	87,998	−58,904	...	...	...	...	...	...	...	...	
Post Office, C. Provs., and Telegraph—												
Post Office Accounts . . .	160	1,186	...	−1,026	...	...	...	...	...	...	...	−1,026
Post Office, Burma, and Telegraph—												
Post Office Accounts . . .	3,599	2,752	...	...	+847	...	...	...	...	...	...	+847
Post Office, Assam, and Telegraph—												
Post Office Accounts . . .	266	1,430	...	...	...	−1,164	...	...	...	...	...	−1,164
Post Office, Bengal, and Telegraph—												
Post Office Accounts . . .	81,155	5,762	...	...	...	...	+75,393	...	...	...	...	+75,393
Post Office, N.-W. Provinces & Oudh, and Telegraph—												
Post Office Accounts . . .	368	4,692	...	...	...	...	...	−4,324	...	...	...	−4,324
Post Office, Punjab, and Telegraph—												
Post Office Accounts . . .	280	2,909	...	...	...	...	...	...	−2,629	...	...	−2,629
Post Office, Madras, and Telegraph—												
Post Office Accounts . . .	1,033	4,227	...	...	...	...	...	...	...	−3,194	...	−3,194
Post Office, Bombay, and Telegraph—												
Post Office Accounts . .	425	2,789	...	...	...	...	...	...	...	...	−2,364	−2,364
TOTAL ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH. — Post Office Accounts .	87,994	29,090	−2,635	−1,026	+847	−1,164	+75,393	−4,324	−2,629	−3,194	−2,364	+58,904
TOTAL ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH. — Telegraph Accounts .	29,094	87,998	−58,904	...	...	...	...	...	...	...	...	−58,904
TOTAL ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH. — Net .	...	...	−61,539	−1,026	+847	−1,164	+75,393	−4,324	−2,629	−3,194	−2,364	...
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Buildings and Roads Branch . .	1,879,377	2,507,698	+600,348	−8,048	−16,794	−8,541	+23,200	−208,078	−344,991	−567,136	−98,281	−628,321
Irrigation Branch	997,046	403,877	−5,654	...	+21,660	...	−60,079	+13,800	+47,936	+567,212	+8,294	+593,169
Railway Revenue	6,519,384	6,107,812	+507,634	−131,973	−47,765	−1,139	+58,478	−69,564	−471,350	−44,254	+611,505	+411,572
Railway Capital	11,731,242	12,108,389	−825,949	+637,154	+108,844	+11,673	−618,664	−49,725	+668,272	−110,926	−197,826	−379,147
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS	21,127,049	21,127,776	+276,379	+497,133	+65,945	+1,993	−597,065	−313,567	−100,133	−155,104	+323,692	−727
TRANSFERS BETWEEN TELEGRAPH OFFICERS	773	773	−48	...	...	...	..	...	...	—	+48	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH . . .	83,694	83,694	...	...	...	...	...	...	...	...	—	...

No. 97.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1890—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH DEPARTMENT—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railways Accounts	8,409	16,818	—8,409	...	...	...	...	...	...	...	...	—3
Telegraph Accounts	17,206	8,800	+8,406	...	...	...	...	...	...	...	...	
TOTAL GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. — Guaranteed Rys. Account.	8,409	16,818	—8,409	...	...	...	...	...	...	...	...	—8,409
TOTAL GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. — Telegraph Accounts	17,206	8,800	+8,406	...	...	...	...	...	...	...	...	+8,406
TOTAL GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. — Net	...	...	—3	...	...	...	...	...	...	...	...	—3
ACCOUNT BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS DEPARTMENT—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railways Accounts	659,393	359,894	+299,499	...	...	...	...	...	...	...	...	—76,070
Public Works Accounts	103,994	479,563	—375,569	...	...	...	...	...	...	...	...	
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts	76,209	77,337	...	—1,128	...	...	...	...	...	...	...	—1,128
Guaranteed Railways and Public Works, Burma—												
Public Works Accounts	174	...	...	...	+174	...	...	...	...	...	...	+174
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts	34	10	...	...	...	...	+24	...	...	...	...	+24
Guaranteed Railways and Public Works, N. W. Provinces and Oudh—												
Public Works Accounts	54,084	37,876	...	...	...	...	...	+16,208	...	...	...	+16,208
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts	64	445	...	...	...	...	...	...	—381	...	...	—381
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts	73,659	32,170	...	...	...	...	...	...	...	+41,489	...	+41,489
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts	51,535	34,288	...	...	...	...	...	...	...	...	+17,247	+17,247
TOTAL ACCOUNT BETWEEN GUARANTEED RYS. & P. W. DEPT. — Guaranteed Rys. Accounts	659,393	359,894	+299,499	...	...	...	...	...	...	...	...	+299,499
TOTAL ACCOUNT BETWEEN GUARANTEED RYS. & P. W. DEPT. — P. W. Accounts	359,753	661,689	—375,369	—1,128	+174	...	+24	+16,208	—381	+41,489	+17,247	—301,936
TOTAL ACCOUNT BETWEEN GUARANTEED RYS. & P. W. DEPT. — Net	...	...	—76,070	—1,128	+174	...	+24	+16,208	—381	+41,489	+17,247	—2,437

ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE—

Account between—												
India and Post Office—												
Civil Accounts	1,136,661	316,144	+820,517	...	...	...	...	...	...	...	...	+501,572
Post Office Accounts	261,413	580,358	−318,945	...	...	...	...	...	...	...	...	
Central Provinces and Post Office—												
Civil Accounts	468,360	46,356	...	+422,004	...	...	...	...	...	...	...	−135,173
Post Office Accounts	62,565	619,742	...	−557,177	...	...	...	...	...	...	...	
Burma and Post Office—												
Civil Accounts	982,578	27,318	...	...	+955,260	...	...	...	...	...	...	−2,110
Post Office Accounts	28,452	985,822	...	...	−957,370	...	...	...	...	...	...	
Assam and Post Office—												
Civil Accounts	315,389	74,125	...	...	...	+241,264	...	...	...	...	...	− 7,992
Post Office Accounts	75,603	324,859	...	...	...	−249,256	...	...	...	...	...	
Bengal and Post Office—												
Civil Accounts	1,923,426	2,150,975	...	...	...	...	−227,549	...	...	...	...	−45,242
Post Office Accounts	2,184,724	2,002,417	...	...	...	...	+182,307	...	...	...	...	
N.-W. Provinces & Oudh and Post Office—												
Civil Accounts	729,488	1,731,343	...	...	...	...	...	−1,001,855	...	...	...	−14,358
Post Office Accounts	1,741,870	754,373	...	...	...	...	...	+987,497	...	...	...	
Punjab and Post Office—												
Civil Accounts	504,606	842,901	...	...	...	...	...	...	−338,295	...	...	−16,573
Post Office Accounts	846,384	524,662	...	...	...	...	...	...	+321,722	...	...	
Madras and Post Office—												
Civil Accounts	794,921	1,164,991	...	...	...	...	...	...	...	−370,070	...	−222,854
Post Office Accounts	1,172,557	1,025,341	...	...	...	...	...	...	...	+147,216	...	
Bombay and Post Office—												
Civil Accounts	856,294	1,151,513	...	...	...	...	...	...	...	...	−295,219	−54,127
Post Office Accounts	1,240,907	999,815	...	...	...	...	...	...	...	...	+241,092	
Total Accounts Current between Civil and Post Office— Civil Accounts	7,711,723	7,505,666	+820,517	+422,004	+955,260	+241,264	−227,549	−1,001,855	−338,295	−370,070	−295,219	+206,057
Post Office Accounts	7,614,475	7,817,389	−318,945	−557,177	−957,370	−249,256	+182,307	+987,497	+321,722	+147,216	+241,092	−202,914
Net	...	...	+501,572	−135,173	−2,110	−7,992	−45,242	−14,358	−16,573	−222,854	−54,127	+3,143

No. 97.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1890—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNT BETWEEN—												
India and Telegraph—												
Civil Accounts	74,074	152,253	—78,179	...	...	...	...	...	...	...	...	+85
Telegraph Accounts	152,195	73,931	+78,264	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	2,355	14,072	...	—11,717	...	...	...	...	...	...	...	—228
Telegraph Accounts	13,844	2,355	+11,489	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	70,685	100,117	...	...	—29,432	...	...	...	...	...	...	+37
Telegraph Accounts	100,265	70,796	+29,469	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	5,443	14,640	...	...	...	—9,197	...	...	...	...	...	...
Telegraph Accounts	14,640	5,443	+9,197	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	182,074	34,817	...	...	...	...	+147,257	...	...	...	...	—65
Telegraph Accounts	34,688	182,010	—147,322	...	...	...	...	...	...	...	...	
N.-W. Provinces & Oudh and Telegraph—												
Civil Accounts	21,244	35,609	...	...	...	...	...	—14,365	...	...	...	—11
Telegraph Accounts	35,647	21,293	+14,354	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	24,129	35,850	...	...	...	...	...	...	—11,721	...	...	+26
Telegraph Accounts	35,817	24,070	+11,747	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	69,293	102,627	...	...	...	...	...	...	...	—33,334	...	+243
Telegraph Accounts	102,894	69,317	+33,577	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	185,082	169,213	...	...	...	...	...	...	...	...	+15,869	—9
Telegraph Accounts	169,233	185,111	—15,878	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH. Civil Accounts	634,379	659,198	—78,179	—11,717	—29,432	—9,197	+147,257	—14,365	—11,721	—33,334	+15,869	—24,819
Telegraph Accounts	659,223	634,326	+24,897	...	...	...	...	...	...	...	...	+24,397
Net	...	..	—53,282	—11,717	—29,432	—9,197	+147,257	—14,365	—11,721	—33,334	+15,869	+78

ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE—												
ACCOUNT BETWEEN—												
India and Marine—												
Civil Accounts	12,489	10,454	+2,035	...	...	...	...	...	...	...	...	...
Marine Accounts	10,495	12,530	—2,035	...	...	...	...	...	...	...	...	
Central Provinces and Marine—												
Civil Accounts	...	41	...	—41	...	...	...	...	...	...	...	...
Marine Accounts	41	...	+41	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	14,874	44,790	...	...	—29,916	...	...	...	...	...	...	+27
Marine Accounts	44,830	14,887	+29,943	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	1,027	68	...	...	...	+959	...	...	...	...	...	...
Marine Accounts	74	1,033	—959	...	...	...	...	...	...	...	...	
Bengal and Marine—												
Civil Accounts	24,574	152,016	...	...	...	...	—127,442	...	...	...	...	—280
Marine Accounts	151,858	24,695	+127,162	...	...	...	...	...	...	...	...	
N.-W. P. & Oudh and Marine—												
Civil Accounts	48	44	...	...	...	...	...	+4	...	...	...	...
Marine Accounts	44	48	—4	...	...	...	...	...	...	...	...	
Punjab and Marine—												
Civil Accounts	2	26	...	...	...	...	...	...	—24	...	...	...
Marine Accounts	24	...	+24	...	...	...	...	...	...	...	...	
Madras and Marine—												
Civil Accounts	1,592	3,313	...	...	...	...	...	...	...	—1,721	...	...
Marine Accounts	3,313	1,592	+1,721	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	12,883	140,734	...	...	...	...	...	...	...	...	—127,851	—224
Marine Accounts	140,282	12,655	+127,627	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Civil Accounts	67,489	351,486	+2,035	—41	—29,916	+959	—127,442	+4	—24	—1,721	—127,851	—283,997
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Marine Accounts	350,961	67,441	+283,520	...	...	...	...	...	...	...	...	+283,520
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Net	...	...	+285,555	—41	—29,916	+959	—127,442	+4	—24	—1,721	—127,851	—477

No. 97.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1890—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	152,659	1,233,973	—1,081,314	...	...	...	...	...	...	...	...	—42,903
Military Accounts	1,250,911	212,500	+1,038,411	..	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	3,156	143,900	...	—140,744	...	...	...	...	...	...	...	—665
Military Accounts	143,351	3,272	+140,079	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	7,578	124,544	...	...	—116,966	...	...	...	...	...	...	+5,663
Military Accounts	132,691	10,062	+122,629	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	15,235	135,614	...	...	...	—120,379	...	...	...	...	...	—416
Military Accounts	137,525	17,562	+119,963	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	36,569	706,457	...	...	...	...	—669,888	...	...	...	...	—3,515
Military Accounts	704,794	38,421	+666,373	...	...	...	...	...	...	...	...	
N.-W. P. & Oudh and Military, Bengal—												
Civil Accounts	61,860	2,422,211	...	...	...	...	...	—2,360,351	...	...	...	+138
Military Accounts	2,431,617	71,128	+2,360,489	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	68,952	3,560,024	...	...	...	...	...	...	—3,491,072	...	...	+9,819
Military Accounts	3,617,737	116,846	+3,500,891	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	281	1,354	...	...	...	...	...	...	...	—1,073	...	+1
Military Accounts	1,386	312	+1,074	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	3,727	28,722	...	...	...	...	...	...	...	...	—24,995	+8,670
Military Accounts	38,441	4,776	+33,665	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	25,233	457,139	—431,906	...	...	...	...	...	...	...	...	+1,297
Military Accounts	458,161	24,958	...	...	...	...	...	...	...	+433,203	...	
Central Provinces and Military, Madras—												
Civil Accounts	548	59,128	...	—58,580	...	...	...	...	...	...	...	—98
Military Accounts	61,454	2,972	...	...	...	...	...	...	...	+58,482	...	

Burma and Military, Madras—												
Civil Accounts	74,201	998,811	...	...	—924,610	...	...	...	...	...	...	+2,342
Military Accounts	1,037,283	110,331	...	...	...	...	...	...	...	+926,952	...	
Assam and Military, Madras—												
Civil Accounts	3	2,518	...	...	...	—2,515	...	...	...	...	...	+3
Military Accounts	2,521	3	...	...	...	...	...	...	...	+2,518	...	
Bengal and Military, Madras—												
Civil Accounts	345	27,577	...	...	...	...	—27,232	...	...	...	...	—34
Military Accounts	27,387	189	...	...	...	...	...	...	...	+27,198	...	
N.-W. P. & Oudh and Military, Madras—												
Civil Accounts	112	1,290	...	...	...	...	...	—1,178	...	...	...	—116
Military Accounts	3,915	2,853	...	...	...	...	...	...	...	+1,062	...	
Punjab and Military, Madras—												
Civil Accounts	155	1,447	...	...	...	...	...	...	—1,292	...	...	+97
Military Accounts	5,976	4,587	...	...	...	...	...	...	...	+1,389	...	
Madras and Military, Madras—												
Civil Accounts	86,786	1,601,106	...	...	...	...	...	...	...	—1,514,320	...	—6,934
Military Accounts	1,606,335	98,949	...	...	...	...	...	...	...	+1,507,386	...	
Bombay and Military, Madras—												
Civil Accounts	1,446	124,810	...	...	...	...	...	...	...	...	—123,364	+39
Military Accounts	125,099	1,696	...	...	...	...	...	...	...	+123,403	...	
India and Military, Bombay—												
Civil Accounts	43,796	555,091	—511,295	...	...	...	...	...	...	...	...	—2,306
Military Accounts	556,894	47,905	...	...	...	...	...	...	...	...	+508,989	
Central Provinces and Military, Bombay—												
Civil Accounts	5,137	145,729	...	—140,592	...	...	...	...	...	...	...	+286
Military Accounts	154,097	13,219	...	...	...	...	...	...	...	...	+140,878	
Burma and Military, Bombay—												
Civil Accounts	1,162	3,074	...	...	—1,912	...	...	...	...	...	...	—1
Military Accounts	5,363	3,452	...	...	...	...	...	...	...	...	+1,911	
Bengal and Military, Bombay—												
Civil Accounts	...	3,372	...	...	...	...	—3,372	...	...	...	...	...
Military Accounts	3,372	...	...	...	...	...	...	...	...	...	+3,372	
N.-W. P. & Oudh and Military, Bombay—												
Civil Accounts	19	4,027	...	...	...	...	...	—4,008	...	...	...	...
Military Accounts	7,978	3,970	...	...	...	...	...	...	...	...	+4,008	
Punjab and Military, Bombay—												
Civil Accounts	881	458	...	...	...	...	...	...	+423	...	...	...
Military Accounts	559	982	...	...	...	...	...	...	...	...	—423	
Madras and Military, Bombay—												
Civil Accounts	618	1,228	...	...	...	...	...	...	...	—610	...	...
Military Accounts	1,234	624	...	...	...	...	...	...	...	...	+610	
Bombay and Military, Bombay—												
Civil Accounts	99,908	2,024,794	...	...	...	...	...	...	...	...	—1,924,886	—18,435
Military Accounts	2,026,391	119,940	...	...	...	...	...	...	...	...	+1,906,451	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY. Civil Accounts	690,367	14,368,398	—2,024,515	—339,916	—1,043,488	—122,894	—700,492	—2,365,537	—3,491,941	—1,516,003	—2,073,245	—13,678,031
Military Accounts	14,542,472	911,509	+7,983,574	...	...	...	...	...	...	+3,081,593	+2,565,796	+13,630,963
Net	...	...	+5,959,059	—339,916	—1,043,488	—122,894	—700,492	—2,365,537	—3,491,941	+1,565,590	+492,551	—47,068

No. 97.—Details of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1890—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and P. W. Dept.—												
Civil Accounts	5,488,979	2,626,136	+2,862,843	...	...	...	...	...	...	...	...	+5,725
P. W. Accounts	4,484,480	7,341,598	*—2,857,118*	...	...	...	...	...	...	...	...	
C. Provs. and P. W. Dept.—												
Civil Accounts	489,577	1,108,129	...	*—618,552*	..	...	...	...	...	...	...	+2,383
P. W. Accounts	1,551,359	930,424	...	+620,935	...	...	...	...	...	...	...	
Burma and P. W. Dept.—												
Civil Accounts	563,514	1,212,251	...	...	*—648,737*	...	...	...	...	...	...	*—19,334*
P. W. Accounts	1,192,952	563,549	...	...	+629,403	...	...	...	...	...	...	
Assam and P. W. Dept.—												
Civil Accounts	15,896	202,419	...	...	...	*—186,523*	...	...	...	...	...	+2,052
P. W. Accounts	203,620	15,045	...	...	...	+188,575	...	...	...	...	...	
Bengal and P. W. Dept.—												
Civil Accounts	2,133,495	2,678,402	...	...	...	...	*—544,907*	...	...	...	...	*—5,173*
P. W. Accounts	2,657,466	2,117,732	...	...	...	...	+539,734	...	...	...	...	
N.-W. P. & Oudh & P. W. Dept.—												
Civil Accounts	1,705,906	2,071,944	...	...	...	...	...	*—366,038*	...	...	...	*—20,263*
P. W. Accounts	2,135,617	1,789,842	...	...	...	...	...	+345,775	...	...	...	
Punjab and P. W. Dept.—												
Civil Accounts	2,442,664	2,408,025	...	...	...	...	...	...	+34,639	...	...	+39,507
P. W. Accounts	4,199,391	4,194,523	...	...	...	...	...	...	+4,868	...	...	
Madras and P. W. Dept.—												
Civil Accounts	210,185	1,599,810	...	...	...	...	...	...	...	*—1,389,625*	...	*—26,958*
P. W. Accounts	1,597,346	234,679	...	...	...	...	...	...	...	+1,362,667	...	

Bombay and P. W. Dept.—												
Civil Accounts	2,095,954	2,672,966	...	...	...	...	...	...	...	...	−577,012	+47,548
P. W. Accounts	2,694,942	2,070,382	...	...	...	...	...	...	...	...	+624,560	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	15,146,170	16,580,082	+2,862,843	−618,552	−648,737	−186,523	−544,907	−366,038	+34,639	−1,389,625	−577,012	−1,433,912
P. W. Accts.	20,717,173	19,257,774	−2,857,118	+620,935	+629,403	+188,575	+539,734	+345,775	+4,868	+1,362,667	+624,560	+1,459,399
Net	...	...	+5,725	+2,383	−19,334	+2,052	−5,173	−20,263	+39,507	−26,958	+47,548	+25,487
ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	11,238	304,804	−293,566	...	...	...	...	...	...	...	...	−3,852,726
Guaranteed Railways Accounts	3,447,494	7,006,654	−3,559,160	...	...	...	...	...	...	...	...	
Madras and Guaranteed Railways—												
Civil Accounts	1,543,988	745,966	...	...	...	...	...	...	...	+803,022	...	+803,022
Bombay and Guaranteed Railways—												
Civil Accounts	5,457,666	2,407,962	...	...	...	...	...	...	...	...	+3,049,704	+3,049,704
TOTAL ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS. Civil Accounts	7,017,892	3,458,732	−293,566	...	...	...	...	...	...	+803,022	+3,049,704	+3,559,160
Guaranteed Railways Accounts	3,447,494	7,006,654	−3,559,160	...	...	...	...	...	...	...	...	−3,559,160
Net	...	...	−3,852,726	...	...	...	...	...	...	+803,022	+3,049,704	...

No. 98.—An ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA for the year ended 31st March 1890.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
Receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Military	...	...	...	...	...	...	...	...	821	821	...	821
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	...	...	...	...	...	...	...	9	...	9	...	9
Pensions paid in India to retired Hong-Kong Police	...	...	...	...	...	...	7	...	...	7	...	7
Postal & Money Order Transactions in India	...	...	...	...	...	...	...	...	117,703	117,703	...	117,703
Little Basses' Light Vessel dues	...	...	2,040	...	7,415	...	...	606	1,706	11,767	...	11,767
Balances of Shipping Masters' Accounts	...	...	73	...	1,278	...	...	12	420	1,783	...	1,783
Expeditions to Egypt—												
Military	...	...	...	...	...	...	...	...	243	243	...	243
Miscellaneous—												
Civil	...	...	...	...	...	...	...	...	5,376	5,376	...	5,376
Military	403	...	...	...	...	...	...	3	411	817	...	817
Marine	33	...	...	...	...	...	...	...	...	33	...	33
TOTAL	436	...	2,113	...	8,693	...	7	630	126,680	138,559	...	138,559
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Bills drawn by the Mission to the Court of Persia	20,810	...	...	...	...	...	...	...	...	20,810	...	20,810
Family and Miscellaneous Remittances made by means of rolls—												
Civil	...	...	...	...	336	...	...	...	...	336	...	336
Military	79,120	...	...	...	...	...	...	36,968	32,731	148,819	...	148,819
Family Allotments—												
Civil	60	...	44	...	50	...	...	40	...	194	...	194
Military	132	...	...	...	...	...	...	...	188	320	...	320
Public Works	5,099	74	...	...	147	6	1,518	60	...	6,904	...	6,904
Marine	349	...	...	...	...	...	...	...	...	349	...	349
Remittances by Administrators General	43,803	...	...	...	...	...	...	...	...	43,803	...	43,803
East Indian Railway Company: Advances in England for purchase of Stores, &c.	299,913	...	...	...	...	...	...	...	...	299,913	...	299,913

Rajputana-Malwa Railway: Do. do. do.	83,622	...	...	...	...	...	...	...	...	83,622	...	83,622
Stores purchased in England chargeable to Provincial and Local Funds, and to Foreign States, &c.—												
Civil	3,086	76	5,789	674	26,179	1,453	808	27,060	17,920	83,045	...	83,045
Public Works	100	...	2,706	2,001	1,012	3,006	13,483	20,895	5,212	48,415	...	48,415
Copper for Coinage	...	...	...	...	...	...	...	...	14,512	14,512	...	14,512
Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Foreign States, &c.—												
Civil	22,695	...	261	...	319	26	345	1,453	3,013	28,112	...	28,112
Public Works	...	...	...	...	...	590	...	...	...	590	...	590
Stamps on Military Commissions	11	...	...	...	...	...	...	...	4	15	...	15
Miscellaneous—												
Civil	430	...	110	...	150	33	...	1,529	1,541	3,793	...	3,793
Military	860	...	...	...	...	...	...	304	355	1,519	...	1,519
Public Works	...	...	...	...	15	—2	—126	...	...	—113	...	—113
TOTAL	560,090	150	8,910	2,675	28,208	5,112	16,028	88,309	75,476	784,958	...	784,958
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	...	...	...	...	...	...	...	...	...	...	94,214	94,214
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	...	...	...	...	...	...	...	...	...	...	16,616	16,616
Ditto ditto retired Hong-Kong Police	...	...	...	...	...	...	...	...	...	...	805	805
Expeditions to Egypt	...	...	...	...	...	...	...	...	...	...	151	151
Defence Works at Aden	...	...	...	...	...	...	...	...	...	...	26,038	26,038
Miscellaneous	...	...	...	...	...	...	...	...	...	...	10,205	10,205
TOTAL	...	...	...	...	...	...	...	...	...	...	148,029	148,029
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	...	...	...	...	...	...	...	...	...	...	31	31
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	25,737	25,737
East Indian Railway Company: Advances in England for purchase of Stores, &c.	...	...	...	...	...	...	...	...	...	...	10,280	10,280
Miscellaneous	...	...	...	...	...	...	...	...	...	...	2,878	2,878
TOTAL	...	...	...	...	...	...	...	...	...	...	38,926	38,926
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	560,526	150	11,023	2,675	36,901	5,112	16,035	88,939	202,156	923,517	186,955	1,110,472

No. 98.—An ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA for the year ended 31st March 1890—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Disbursements.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Civil	76,975	...	...	...	...	...	...	10,312	...	87,287	...	87,287
Military	...	...	...	...	...	...	...	...	4,474	4,474	...	4,474
Marine	18,740	...	...	...	...	...	...	...	...	18,740	...	18,740
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	7,936	...	...	...	...	...	...	10,935	3,867	22,738	...	22,738
Ditto ditto to retired Hong-Kong Police	...	...	...	...	28	55	734	53	22	892	...	892
Little Basses Light Vessel dues	...	...	...	...	59	...	...	8	...	67	...	67
Balances of Shipping Masters' Accounts	...	...	14	...	...	...	...	62	5	81	...	81
Expeditions to Egypt, Military	...	...	...	...	...	...	...	...	366	366	...	366
Do. do. Marine	65	...	...	...	...	...	...	...	...	65	...	65
Defence Works at Aden	...	...	..	...	...	...	...	...	5,894	5,894	...	5,894
Miscellaneous—												
Civil	369	...	...	...	25	...	...	90	5,404	5,888	...	5,888
Military	4,738	...	...	...	...	...	...	977	6,339	12,054	...	12,054
Marine	2,173	...	...	...	...	...	...	...	...	2,173	...	2,173
Public Works	...	...	...	...	...	...	...	...	30	30	...	30
TOTAL	110,996	...	14	...	112	55	734	22,437	26,401	160,749	...	160,749
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	172	...	...	...	...	...	...	5	10	187	...	187
Remittances by Administrators General	7	...	...	...	...	...	...	113	...	120	...	120
Stores purchased in England chargeable to Provincial and Local Funds, Foreign States, &c.	...	...	...	...	...	...	...	...	1,555	1,555	...	1,555
Pay and Pensions paid in England chargeable to Provincial and Local Funds, Foreign States, &c.	6	...	...	...	...	...	...	...	...	6	...	6
Stamps on Military Commissions	...	...	...	...	...	...	...	1	...	1	...	1
Miscellaneous—												
Civil	280	19	48	...	1,247	3	...	9	153	1,759	...	1,759
Military	454	...	...	...	...	...	...	148	242	844	...	844
Public Works	8	...	...	...	...	...	26	...	—30	4	...	4

Marine	—47	...	...	...	...	...	...	...	...	—47	...	—47
TOTAL	880	19	48	...	1,247	3	26	276	1,930	4,429	...	4,429
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT —												
Postal and Money Order Transactions	...	...	...	...	...	...	...	...	...	...	112,829	112,829
Little Basses Light Vessel dues	...	...	...	...	...	...	...	...	...	...	12,268	12,268
Balances of Shipping Masters' Accounts	...	...	...	...	...	...	...	...	...	...	1,248	1,248
Miscellaneous	...	...	...	...	...	...	...	...	...	...	1,129	1,129
TOTAL	...	...	...	...	...	...	...	...	...	...	127,474	127,474
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Bills drawn by the Mission to the Court of Persia	...	...	...	...	...	...	...	...	...	...	20,548	20,548
Family and Miscellaneous Remittances made by means of rolls	...	...	...	...	...	...	...	...	...	...	171,842	171,842
Family Allotments	...	...	...	...	...	...	...	...	...	...	6,949	6,949
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	82,644	82,644
East Indian Railway Company: Advances in England for purchase of stores, &c.	...	...	...	...	...	...	...	...	...	...	310,193	310,193
Rajputana-Malwa Railway: Do. do. do.	...	...	...	...	...	...	...	...	...	...	83,622	83,622
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	...	...	...	...	...	...	...	...	...	131,874	131,874
Copper for Coinage	...	...	...	...	...	...	...	...	...	...	14,512	14,512
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, &c.	...	...	...	...	...	...	...	...	...	...	28,394	28,394
Miscellaneous	...	...	...	...	...	...	...	...	...	...	5,396	5,396
TOTAL	...	...	...	...	...	...	...	...	...	...	855,974	855,974
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	111,876	19	62	...	1,359	58	760	22,713	28,331	165,178	983,448	1,148,626
SECRETARY OF STATE'S BILLS PAID IN INDIA—												
Bills paid	8,799,206	...	...	...	...	...	...	2,136,730	4,667,061	15,602,997	...	15,602,997

G. I. C. P. O.—No. 309 C. G.—2-3-91.—305.

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS FOR 1889-90.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS FOR 1889-90.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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	Page
General Account of Excluded Local Funds	2
Details by Provinces of Cantonment Funds	4
" " of Town and Bazar Funds	6
" " of Port Funds	8
" " of Miscellaneous Funds	10

ACCOUNT of EXCLUDED

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue—						
Income from land, the property of the Funds	21,919	2,964	77,170	187	22,781	125,021
Stamps—						
Sale of Stamps	...	201	...	...	...	201
Excise—						
License Fees and Duties	29	4,404	...	...	5	4,438
Provincial Rates—						
Rates and Cesses on Lands	986	872	...	...	..	1,858
Miscellaneous	2	...	7,660	...	272	7,934
Assessed Taxes—						
Taxes upon Houses	11,500	32,797	...	...	...	44,297
Licenses on Trades and Professions	1,769	694	4	...	...	2,467
Chowkidari Tax	4,697	741	...	...	...	5,438
Octroi	48,274	3,129	...	...	...	51,403
Miscellaneous (including Taxes on Horses and Carriages)	1,491	874	...	...	...	2,365
Registration—						
Fees and Miscellaneous	...	9	78	...	116	203
Police—						
Fees, Fines, and Forfeitures	3,141	727	...	...	325	4,193
Unclaimed property	51	32	...	...	...	83
Miscellaneous (including Cattle-pound Receipts)	1,956	1,323	...	...	1,180	4,459
Marine—						
Hire of Vessels	...	...	3,951	703	1,283	5,937
Sale-proceeds of Vessels and Stores	...	...	63	1,083	...	1,146
Pilotage Receipts	...	...	16,028	25,993	...	42,021
Other Fees and Dues	...	...	461,682	219,592	7,647	688,921
Education—						
School-fees	129	274	...	...	19,716	20,119
Miscellaneous	...	817	...	...	3,434	4,251
Medical—						
Hospital Receipts (including sale of Medicines)	110	194	...	...	...	304
Minor Departments—						
Agriculture—						
Public Gardens	1,563	41	...	...	...	1,604
Public Exhibitions and Fairs	...	350	...	...	...	350
Sanitation—						
Conservancy Tax and Fees	13,278	68	657	...	...	14,003
Sales of Manure, &c.	4,426	743	345	...	...	5,514
Water-supply—						
Sale of Water	616	...	4,934	2,363	...	7,913
Other Receipts*	341	...	...	...	...	341
Interest—						
Interest on Government Securities and other Investments	675	1,432	13,352	3,543	11,320	30,322
Superannuation—						
Contributions towards Pensions, &c.	...	...	2,673	3	...	2,676
Miscellaneous—						
Sales of old Materials	327	6	904	6	38	1,281
Sales of Land and Houses	95	1,070	7,144	...	...	8,309
Contributions (including Grants-in-aid from Government)	16,656	2,793	1,296	6,414	12,321	39,480
Rents of Houses	4,052	9,465	53,408	132	427	67,544
Sales of Fruit, Grass, &c.	15,479	469	...	...	91	16,039
Miscellaneous	10,312	4,294	132,792	2,708	7,092	157,198
Public Works—						
Tolls and Ferries	165	692	4,283	49	11,974	17,163
Miscellaneous	782	126	30,369	179	10,932	42,388
	164,821	71,601	818,853	262,955	110,954	1,429,184
Deposits and Advances—						
Loans from Government	1,099	...	398,308	45,000	...	444,407
Loans by Public Subscription	56	...	110,900	...	...	110,956
Sale-proceeds of Investments	4,138	...	...	...	1,833	5,971
Other Deposits and Advances	451	59	29,029	3,412	264	33,215
Total Receipts . Rx.	170,565	71,660	1,357,090	311,367	113,051	2,023,733
Opening Balance* . Rx.	39,324	24,983	275,704	157,469	39,689	537,169
GRAND TOTAL . Rx.	209,889	96,643	1,632,794	468,836	152,740	2,560,902

* The differences between these and the corresponding closing balances in last year's account are explained in the detailed accounts.

LOCAL FUNDS for 1889-90.

Statements marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Interest—						
Interest on debt	681	...	256,766	13,188	759	271,394
Refunds—						
Refunds of Taxes	5,395	135	...	130	...	5,660
Miscellaneous Refunds	630	106	3	1,876	874	3,489
Charges of Collection of Revenue—						
Excise Establishments	29	...	...	...	661	690
Rate and Cess Collecting Establishments	2,086	2,096	...	12,584	...	16,766
Other Collecting Establishments	2,290	828	42,765	...	5,084	50,967
General Administration—						
Establishments engaged in General Management and Accounts	9,026	2,871	47,673	8,961	4,443	72,974
Contributions towards Establishment in Government Offices	457	1,606	150	433	348	2,994
Law and Justice—						
Criminal Courts	...	407	...	...	...	407
Jails	...	62	..	...	...	62
Police—						
Executive Force	26,673	17,461	5,885	120	1,967	52,106
Miscellaneous (including Cattle-pounds)	1,334	652	1,348	1,860	1,127	6,321
Marine—						
Dockyard and Port Establishments	...	...	80,827	42,770	3,491	127,088
Pilotage Establishments	...	...	8,583	20,474	...	29,057
Ship and Boat Establishments	...	...	25,755	13,790	2,671	42,216
Light-houses and Light-ships	...	...	21,970	6,508	...	28,478
Building, Purchase, and Repair of Ships	...	...	20,189	6,688	311	27,188
Miscellaneous	...	...	29,408	11,907	163	41,478
Education—						
Inspection	...	171	...	...	23	194
Colleges and Schools	257	2,770	...	...	25,474	28,501
Scholarships and Prizes	...	81	...	...	1,632	1,713
Grants-in-aid	458	1,435	...	...	120	2,013
Miscellaneous	...	...	...	...	218	218
Medical—						
Professional Establishment	534	60	...	510	...	1,104
Hospitals and Dispensaries	6,212	2,630	1,059	49	4,712	14,662
Vaccination	547	817	...	...	20	1,384
Minor Departments—						
Public Gardens (Establishment and other Charges)	7,178	1,141	...	...	...	8,319
Cemeteries (Establishment and other Charges)	643	24	...	...	...	667
Public Fairs and Exhibitions	8	105	...	...	...	113
Conservancy (Establishment and other Charges)	52,447	12,120	1,871	...	534	66,972
Water-supply (Establishment and other Charges)	2,951	1,658	3,442	...	...	8,051
Statistical Establishments	...	106	30	...	...	136
Superannuation—						
Pensions and Gratuities	21	190	3,490	1,203	1,201	6,105
Miscellaneous—						
Rents, Rates, and Taxes	300	4	44,470	15	418	45,207
Petty Establishments	3,716	2,882	...	30	...	6,628
Miscellaneous	6,919	1,685	125,000	28,687	26,905	189,196
Public Works—						
Supervising Establishment, Tools and Plant		622	10,349	7,078		
Stock not chargeable to any particular work		...	—1,315	4,043		
Original Works—						
Buildings	13,431	2,747	34,233	8,139	14,696	641,462
Roads		982	5,357	302		
Port Appliances		...	72,307	32,748		
Other Works		2,294	380,918	52,531		
Maintenance and Repairs—						
Buildings			936	1,810	103	
Roads			2,533	1,151	2,704	
Port Appliances	16,107	12,346	51,252	2,091	...	111,657
Other Works			7,246	6,443	3,362	
Petty Construction and Repairs			2,308	262	403	
	160,330	73,094	1,286,808	288,981	104,424	1,913,637
Deposits and Advances—						
Repayment of Loans from Government	1,000	...	56,636	2,047	109	59,792
Repayment of Loans from the public	...	...	9,625	4,084	215	13,924
Investment in Government Securities or otherwise	947	180	24,226	30,030	11,885	67,268
Stock Account	...	...	2,380	...	...	2,380
Other Deposits and Advances	190	131	12,628	4,468	161	17,578
Total Disbursements . Rx.	162,467	73,405	1,392,303	329,610	116,794	2,074,579
Closing Balance . Rx.	47,422	23,238	240,491	139,226	35,946	486,323
Grand Total . Rx.	209,889	96,643	1,632,794	468,836	152,740	2,560,902

I.—ACCOUNT of CANTONMENT FUNDS for 1889-90.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from land, the property of the Funds	2,735	1,480	751	4	325	8,360	6,654	16	1,594	21,919
EXCISE—										
License Fees and Duties	29	...	...	...	...	...	...	...	...	29
PROVINCIAL RATES—										
Rates and Cesses on Lands	340	...	...	...	2	17	619	...	8	986
Miscellaneous	...	...	...	...	...	...	2	...	...	2
ASSESSED TAXES—										
Taxes upon Houses	20	...	1,475	148	1,547	1,361	3,386	...	3,563	11,500
Licenses on Trades and Professions	199	33	...	...	3	561	14	...	959	1,769
Chowkidari Tax	1,986	23	...	...	49	2,131	508	...	...	4,697
Octroi	8,590	11,012	...	...	...	4,747	18,848	...	5,077	48,274
Miscellaneous (including Taxes on Horses and Carriages)	48	30	...	23	243	411	324	...	412	1,491
POLICE—										
Fees, Fines, and Forfeitures	341	61	694	3	179	507	826	77	453	3,141
Unclaimed property	2	...	21	...	6	10	3	...	9	51
Miscellaneous (including Cattle-pound Receipts)	165	213	139	166	164	606	245	75	183	1,956
EDUCATION—										
School Fees	...	...	...	...	...	...	...	...	129	129
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	32	...	...	...	74	...	...	4	110
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	216	132	10	...	...	515	402	...	288	1,563
Sanitation—										
Conservancy Tax and Fees	984	1,236	730	31	277	3,504	367	105	6,044	13,278
Sales of Manure, &c.	203	166	...	...	...	522	794	61	2,680	4,426
Water-supply—										
Sale of Water	11	...	109	40	...	...	348	...	108	616
Other Receipts	272	11	...	...	...	...	58	...	...	341
INTEREST—										
Interest on Government Securities and other Investments	208	...	...	...	...	289	...	...	178	675
MISCELLANEOUS—										
Sales of old Materials	63	6	92	...	16	79	52	...	19	327
Sales of Land and Houses	24	...	7	...	...	...	3	...	61	95
Contributions (including Grants-in-aid from Government)	4,730	366	6,217	360	1,256	800	1,952	521	454	16,656
Rents of Houses	1,267	236	722	...	34	84	168	...	1,541	4,052
Sales of Fruit, Grass, &c.	638	1,165	1,155	82	720	5,803	4,320	227	1,369	15,479
Miscellaneous	2,321	484	347	3	662	3,705	2,373	51	366	10,312
PUBLIC WORKS—										
Tolls and Ferries	...	...	5	...	99	...	...	...	61	165
Miscellaneous	43	10	...	...	...	26	119	...	584	782
DEPOSITS AND ADVANCES—										
Loans from Government	1,099	...	...	...	...	...	...	...	...	1,099
Loans by Public Subscription	...	...	...	...	...	56	...	...	...	56
Sale Proceeds of Investments	...	...	...	...	...	...	...	...	4,138	4,138
Other Deposits and Advances	34	...	...	...	...	72	61	...	284	451
TOTAL RECEIPTS . *Rx.*	26,568	16,696	12,474	860	5,582	34,240	42,446	1,133	30,566	170,565
OPENING BALANCE . *Rx.*	4,459	3,460	931	87	1,732	12,906	6,797	317	8,635	39,324
GRAND TOTAL . *Rx.*	31,027	20,156	13,405	947	7,314	47,146	49,243	1,450	39,201	209,889

Disbursements.										
Interest—										
Interest on debt	...	...	...	...	...	...	...	...	681	681
Refunds—										
Refunds of Taxes	771	2,875	115	...	1	76	1,445	...	112	5,395
Miscellaneous Refunds	25	10	14	...	3	431	104	1	42	630
Charges of Collection of Revenue—										
Excise Establishment	...	...	...	...	...	...	...	...	29	29
Rate and Cess Collecting Establishments	132	...	...	...	103	337	1,339	15	160	2,086
Other Collecting Establishments	787	722	271	6	29	194	145	...	136	2,290
General Administration—										
Establishments engaged in General Management and Accounts	798	539	731	41	468	2,285	2,581	133	1,450	9,026
Contributions towards Establishment in Government Offices	29	...	65	...	53	216	...	...	94	457
Police—										
Executive Force	4,208	1,417	1,785	...	1,468	5,223	7,462	...	5,110	26,673
Miscellaneous (including Cattle-pounds)	122	168	80	30	8	106	767	19	34	1,334
Education—										
Colleges and Schools	...	...	...	...	...	...	...	...	257	257
Grants-in-aid	350	1	...	...	...	17	60	...	30	458
Medical—										
Professional Establishment	197	313	...	...	...	24	...	...	...	534
Hospitals and Dispensaries	867	489	68	...	270	1,654	1,503	...	1,361	6,212
Vaccination	80	55	41	...	32	115	91	1	132	547
Minor Departments—										
Public Gardens (Establishment and other Charges)	622	506	445	...	71	2,487	2,550	...	497	7,178
Cemeteries (Establishment and other Charges)	41	60	...	...	2	300	229	...	11	643
Public Fairs and Exhibitions	...	...	...	...	...	...	...	...	8	8
Conservancy (Establishment and other Charges)	6,952	4,706	4,948	610	2,018	10,288	10,441	917	11,567	52,447
Water-supply (Establishment and other Charges)	1,679	262	166	18	6	18	410	...	392	2,951
Superannuations—										
Pensions and Gratuities	20	...	1	...	...	...	...	...	...	21
Miscellaneous—										
Rents, Rates, and Taxes	...	36	...	...	10	110	119	...	25	300
Petty Establishments	452	295	1,051	...	228	1,263	323	...	104	3,716
Miscellaneous	1,271	958	339	7	253	1,267	2,334	12	478	6,919
Public Works—										
Supervising Establishment, Tools and Plant	191	62	...	...	...	...		13	114	
Original Works—										
Buildings	500	243	220	...	18	455		...	1,229	
Roads	...	97	32	...	...	1,175	2,468	...	100	13,431
Port Appliances	...	...	...	...	...	...		...	...	
Other Works	1,571	361	651	...	1	2,276		...	1,654	
Maintenance and Repairs—										
Buildings	433	301	80	...	100	875		...	39	
Roads	1,029	1,781	508	4	443	2,681		...	295	
Port Appliances		...	...	...	...	...	5,722	...	...	16,107
Other Works	153	207	70	47	29	218		...	191	
Petty Construction and Repairs	479	28	69	10	60	161		30	64	
Deposits and Advances—										
Repayment of Loans from Government	1,000	...	...	...	...	...	...	...	...	1,000
Investment in Government Securities or otherwise	...	...	...	...	...	...	...	...	947	947
Other Deposits and Advances	42	10	...	...	...	24	45	...	69	190
Total Disbursements . *Rx.*	24,801	16,502	11,750	773	5,674	34,276	40,138	1,141	27,412	162,467
Closing Balance . *Rx.*	6,226	3,654	1,655	174	1,640	12,870	9,105	309	11,789	47,422
GRAND TOTAL . *Rx.*	31,027	20,156	13,405	947	7,314	47,146	49,243	1,450	39,201	209,889

II—ACCOUNT of TOWN and BAZAR FUNDS for 1889-90.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts.										
LAND REVENUE—										
Income from land, the property of the Funds	277	...	933	...	1,589	...	22	...	143	2,964
STAMPS—										
Sale of Stamps	201	...	...	...	...	...	...	...	...	201
EXCISE—										
License Fees and Duties	4,404	...	...	...	...	...	...	...	...	4,404
PROVINCIAL RATES—										
Rates and Cesses on Lands	174	...	...	...	496	...	...	...	202	872
ASSESSED TAXES—										
Taxes upon Houses	529	...	1,293	...	...	30,670	119	...	186	32,797
Licenses on Trades and Professions	138	...	...	...	...	554	...	...	2	694
Chowkidari Tax	459	...	...	...	...	...	282	...	...	741
Octroi	3,129	...	...	...	...	...	...	...	...	3,129
Miscellaneous (including Taxes on Horses and Carriages)	530	...	1	...	...	...	6	...	337	874
REGISTRATION—										
Fees and Miscellaneous	9	...	...	...	...	...	...	...	...	9
POLICE—										
Fees, Fines, and Forfeitures	538	...	182	2	...	...	...	...	5	727
Unclaimed property	29	...	3	...	...	...	...	...	...	32
Miscellaneous (including Cattle-pound Receipts)	129	...	409	776	...	...	...	...	9	1,323
EDUCATION—										
School-fees	114	...	160	...	...	...	...	...	...	274
Miscellaneous	798	...	19	...	...	...	...	...	...	817
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	...	141	...	...	...	22	...	31	194
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	25	...	...	...	...	16	...	...	...	41
Public Exhibitions and Fairs	...	...	...	...	...	350	...	...	...	350
Sanitation—										
Conservancy Tax and Fees	9	...	7	...	...	...	45	...	7	68
Sales of Manure, &c.	...	...	2	...	...	705	34	...	2	743
INTEREST—										
Interest on Government Securities and other Investments	1,333	...	...	...	...	38	...	...	61	1,432
MISCELLANEOUS—										
Sales of old Materials	1	...	1	...	...	...	4	...	...	6
Sales of Land and Houses	5	...	...	...	...	...	...	...	1,065	1,070
Contributions (including Grants-in-aid from Government)	181	...	1,138	475	...	...	...	...	999	2,793
Rents of Houses	229	...	7,891	421	...	430	13	...	481	9,465
Sales of Fruit, Grass, &c.	161	...	17	86	...	60	17	...	128	469
Miscellaneous	133	...	2,040	...	277	1,675	55	...	114	4,294
PUBLIC WORKS—										
Tolls and Ferries	...	...	266	...	191	...	...	...	235	692
Miscellaneous	...	...	5	...	112	...	...	...	9	126
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	1	...	50	...	...	...	2	...	6	59
TOTAL RECEIPTS . *Rx.*	13,536	...	14,558	1,760	2,665	34,498	621	...	4,022	71,660
OPENING BALANCE . *Rx.*	(a)3,051	...	(b)10,587	224	1,468	7,330	777	...	1,546	24,983
GRAND TOTAL . *Rx.*	16,587	...	25,145	1,984	4,133	41,828	1,398	...	5,568	96,643

(a) Exceeds the closing balance of last year by Rx. 202 owing to the inclusion of the balance of the Bhopal Local Fund since converted into a Town and Bazar Fund.
(b) Falls short of the closing balance of last year by Rx. 216 owing to the exclusion of Kyaikto Town Fund since converted into a Municipality.

Disbursements.										
Refunds—										
Refunds of Taxes	110	...	10	...	...	15	...	...	...	135
Miscellaneous Refunds	8	...	45	...	...	39	14	...	...	106
Charges of Collection of Revenue—										
Rate and Cess Collecting Establishments	23	...	...	...	...	2,064	...	...	9	2,096
Other Collecting Establishments	291	...	123	...	31	361	8	...	14	828
General Administration—										
Establishments engaged in General Management and Accounts	866	...	800	37	...	537	23	...	608	2,871
Contributions towards Establishment in Government Offices	1,444	...	124	11	11	...	...	...	16	1,606
Law and Justice—										
Criminal Courts	407	...	...	...	...	...	...	...	...	407
Jails	62	...	...	...	...	...	...	...	...	62
Police—										
Executive Force	928	...	...	...	...	16,410	42	...	81	17,461
Miscellaneous (including Cattle-pounds)	78	...	55	94	...	367	53	...	5	652
Education—										
Inspection	11	...	160	...	...	...	...	...	...	171
Colleges and Schools	1,281	...	1,439	...	...	...	...	...	50	2,770
Scholarships and Prizes	...	...	81	...	...	...	...	...	...	81
Grants-in-aid	417	...	961	...	...	8	...	...	49	1,435
Medical—										
Professional Establishment	18	...	...	...	...	...	42	...	...	60
Hospitals and Dispensaries	203	...	1,670	38	114	227	117	...	261	2,630
Vaccination	...	...	152	...	...	663	...	...	2	817
Minor Departments—										
Public Gardens (Establishment and other Charges)	696	...	30	...	283	59	10	...	63	1,141
Cemeteries (Establishment and other Charges)	17	...	...	...	...	...	...	...	7	24
Public Fairs and Exhibitions	...	...	...	...	...	105	...	...	...	105
Conservancy (Establishment and other Charges)	777	...	2,386	566	105	7,845	139	...	302	12,120
Water-supply (Establishment and other Charges)	1,395	...	...	263	...	...	...	...	...	1,658
Statistical Establishments	...	...	98	...	...	8	...	...	...	106
Superannuations—										
Pensions and Gratuities	108	...	...	...	...	...	...	...	82	190
Miscellaneous—										
Rents, Rates and Taxes	4	...	...	...	...	...	...	...	...	4
Petty Establishments	127	...	2,123	53	439	14	...	...	126	2,882
Miscellaneous	809	...	100	1	338	363	14	...	60	1,685
Public Works—										
Supervising Establishment, Tools and Plant	191	...	402	28	...	...	...	...	1	622
Original Works—										
Buildings	53	...	1,491	...	...	...	...	...	1,203	2,747
Roads	...	...	499	...	...	...	...	...	483	982
Other Works	90	...	885	166	982	...	...	...	171	2,294
Maintenance and Repairs—										
Buildings	670	...	795	...	...	...		...	174	
Roads	1,023	...	850	...	...	...		...	354	
Port Appliances	...	...	...	...	...	...	94	...	...	12,346
Other Works	107	...	366	470	450	...		...	30	
Petty Construction and Repairs	642	...	98	...	55	6,168		...	...	
Deposits and Advances—										
Investment in Government Securities or otherwise	...	...	...	...	...	80	...	...	100	180
Other Deposits and Advances	115	...	7	6	...	...	...	...	3	131
Total Disbursements . *Rx.*	12,971	...	15,750	1,733	2,808	35,333	556	...	4,254	73,405
Closing Balance . *Rx.*	3,616	...	9,395	251	1,325	6,495	842	...	1,314	23,238
GRAND TOTAL . *Rx.*	16,587	...	25,145	1,984	4,133	41,828	1,398	...	5,568	96,643

III.—ACCOUNT of PORT FUNDS for 1889-90.

	Presidency Funds.				Other Funds.				
	Calcutta.	Madras.	Bombay.	Total.	Burma.	Bengal.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts.									
Land Revenue—									
Income from land, the property of the Funds	17,321	...	59,849	77,170	...	...	...	187	187
Provincial Rates—									
Miscellaneous	...	...	7,660	7,660	...	...	...	...	...
Assessed Taxes—									
Licenses on Trades and Professions	...	...	4	4	...	...	...	...	...
Registration—									
Fees and Miscellaneous	...	...	78	78	...	...	...	...	...
Marine—									
Hire of Vessels	3,317	...	634	3,951	513	78	...	112	703
Sale-proceeds of Vessels and Stores	...	63	...	63	537	124	422	...	1,083
Pilotage Receipts	...	2,703	13,325	16,028	18,385	...	1,602	6,006	25,993
Other Fees and Dues	208,363	11,674	241,645	461,682	92,459	5,538	30,022	91,573	219,592
Minor Departments—									
Sanitation—									
Conservancy Taxes and Fees	...	...	657	657	...	...	...	...	...
Sale of Manure, &c.	...	...	345	345	...	...	...	...	...
Water-supply—									
Sale of Water	...	...	4,934	4,934	...	427	...	1,936	2,363
Interest—									
Interest on Government Securities and other Investments	3,316	...	10,036	13,352	3,109	79	...	355	3,543
Superannuation—									
Contribution towards Pensions, &c.	...	...	2,673	2,673	...	...	...	3	3
Miscellaneous—									
Sales of old Materials	904	...	...	904	...	...	...	6	6
Sales of Land and Houses	...	...	7,144	7,144	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	1,296	...	...	1,296	368	1,046	...	5,000	6,414
Rents of Houses	523	...	52,945	53,468	...	...	...	132	132
Miscellaneous	2,939	...	129,853	132,792	358	157	...	2,193	2,708
Public Works—									
Tolls and Ferries	...	...	4,283	4,283	...	45	...	4	49
Miscellaneous	30,294	...	75	30,369	106	...	73	...	179
Deposits and Advances—									
Loans from Government	378,295	...	20,013	398,308	...	...	...	45,000	45,000
Loans by Public Subscription	...	...	110,900	110,900	...	...	...	...	...
Other Deposits and Advances	371	...	28,658	29,029	665	...	...	2,747	3,412
Total Receipts . *Rx.*	646,939	14,440	695,711	1,357,090	116,509	7,494	32,119	155,254	311,367
Opening Balance . *Rx.*	34,013	(a) 75,925	165,766	275,704	40,965	3,205	(a) 22,072	91,227	157,469
Grand Total . *Rx.*	680,952	90,365	861,477	1,632,794	157,465	10,699	54,191	246,481	468,836

Disbursements.									
Interest—									
Interest on Debt	57,103	...	199,663	256,766	4,782	...	...	8,406	13,188
Refunds—									
Refunds of Taxes	...	...	...	...	...	...	...	130	130
Miscellaneous Refunds	...	3	...	3	1,699	57	107	13	1,876
Charges of Collection of Revenue—									
Rates and Cess Collecting Establishments	...	...	...	...	...	...	...	12,584	12,584
Other Collecting Establishments	37,517	...	5,248	42,765	...	...	...	...	...
General Administration—									
Establishments engaged in General Management and Accounts	11,496	773	35,404	47,673	3,070	798	...	5,093	8,961
Contributions towards Establishment in Government Offices	...	...	150	150	360	31	...	42	433
Police—									
Executive Force	3,728	...	2,157	5,885	...	120	...	...	120
Miscellaneous (including Cattle-pounds)	...	...	1,348	1,348	1,860	...	...	...	1,860
Marine—									
Dockyard and Port Establishments	32,614	8,032	40,181	80,827	26,748	1,762	9,762	4,498	42,770
Pilotage Establishments	...	902	7,681	8,583	17,479	..	358	2,637	20,474
Ship and Boat Establishments	16,976	621	8,158	25,755	6,472	1,672	95	5,551	13,790
Light-houses and Light-ships	15,855	353	5,762	21,970	...	997	2,518	2,993	6,508
Building, purchase, and repair of Ships	20,189	...	...	20,189	3,564	27	...	3,097	6,688
Miscellaneous	668	27,500	1,240	29,408	9,299	40	2,506	62	11,907
Medical—									
Professional Establishment	...	...	...	...	510	...	...	...	510
Hospitals and Dispensaries	...	...	1,059	1,059	...	49	...	...	49
Minor Departments—									
Conservancy (Establishment and other Charges)	158	...	1,713	1,871	...	...	...	...	...
Water-supply (Establishment and other Charges)	...	...	3,442	3,442	...	...	...	...	...
Statistical Establishment	...	...	30	30	...	...	...	...	...
Superannuations—									
Pensions and Gratuities	544	1,426	1,520	3,490	443	55	231	474	1,203
Miscellaneous—									
Rents, Rates, and Taxes	12,329	...	32,141	44,470	...	15	...	...	15
Petty Establishments	...	...	...	...	...	30	...	...	30
Miscellaneous	153	...	124,847	125,000	1,084	257	...	27,346	28,687
Public Works—									
Supervising Establishment, Tools and Plant	...	14	10,335	10,349	2,789	35	653	3,601	7,078
Stock not chargeable to any particular work	...	...	—1,315	—1,315	...	...	...	4,043	4,043
Original Works—									
Buildings	3,072	...	31,161	34,233	4,411	...	...	3,728	8,139
Roads	4,641	...	716	5,357	302	...	...	...	302
Port Appliances	1,500	...	70,807	72,307	926	...	...	31,822	32,748
Other Works	378,141	...	2,777	380,918	50,243	53	2,235	...	52,531
Maintenance and Repairs—									
Buildings	18	56	862	936	1,008	...	134	668	1,810
Roads	1,400	...	1,133	2,533	1,151	...	...	...	1,151
Port Appliances	9,041	...	42,211	51,252	144	...	...	2,547	2,691
Other Works	6,418	...	828	7,246	1,984	12	297	4,150	6,443
Petty Construction and Repairs	...	...	2,308	2,308	...	...	262	...	262
Deposits and Advances—									
Repayment of loans from Government	12,844	...	43,792	56,636	890	...	...	1,157	2,047
Repayment of loans from the Public	9,625	...	...	9,625	...	...	...	4,084	4,084
Investment in Government Securities	4,926	...	19,300	24,226	...	...	...	30,030	30,030
Stock account	2,380	...	...	2,380	...	...	...	...	...
Other Deposits and Advances	286	...	12,342	12,628	610	...	...	3,858	4,468
Total Disbursements . Rx.	643,622	39,680	709,001	1,392,303	141,828	6,010	19,158	162,614	329,610
Closing Balance . Rx.	37,330	50,685	152,476	240,491	15,637	4,689	35,033	83,867	139,226
GRAND TOTAL . Rx.	680,952	90,365	861,477	1,632,794	157,465	10,699	54,191	246,481	468,836

(a) Differs from the closing balance of 1888-89 owing to the distribution of the opening balance of that year having been revised under the Madras Government (Marine) orders Nos. 171 and 172, dated 24th April 1889.

IV.—ACCOUNT of MISCELLANEOUS FUNDS for 1889-90.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—										
Income from land, the property of the Funds	...	..	14,981	...	7,800	...	...	...	...	22,781
EXCISE—										
License Fees and Duties	...	...	...	...	...	...	...	...	5	5
PROVINCIAL RATES—										
Miscellaneous	272	...	...	...	...	...	...	...	...	272
REGISTRATION—										
Fees and Miscellaneous	...	...	116	...	...	...	...	...	...	116
POLICE—										
Fees, Fines, and Forfeitures	...	311	...	...	...	...	...	...	14	325
Miscellaneous (including Cattle-pound Receipts)	191	...	...	...	...	...	989	...	...	1,180
MARINE—										
Hire of Vessels	...	...	...	...	1,283	...	...	...	...	1,283
Other Fees and Dues	...	...	...	...	6,010	..	...	...	1,637	7,647
EDUCATION—										
School-fees	534	...	1,990	...	477	...	...	16,714	1	19,716
Miscellaneous	...	...	2,120	...	4	...	...	1,310	...	3,434
INTEREST—										
Interest on Government Securities and other Investments	174	...	202	401	8,587	96	807	608	445	11,320
MISCELLANEOUS—										
Sales of old Materials	...	...	...	...	38	...	...	...	...	38
Contributions (including Grants-in-aid from Government)	...	...	8,040	...	614	1,926	...	...	1,741	12,321
Rents of Houses	72	...	...	...	355	...	...	...	...	427
Sales of Fruit, Grass, &c.	...	...	84	...	...	...	...	...	7	91
Miscellaneous	6	...	595	4	2,609	1,294	2,174	...	410	7,092
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	11,974	...	..	...	...	11,974
Miscellaneous	...	...	...	...	...	...	10,932	...	...	10,932
DEPOSITS AND ADVANCES—										
Sale-proceeds of Investments	...	...	5	...	...	...	...	...	1,828	1,833
Other Deposits and Advances	...	...	259	...	...		...	...	...	264
TOTAL RECEIPTS . Rx.	1,249	311	28,392	405	39,751	3,321	14,902	18,632	6,088	113,051
OPENING BALANCE . Rx.	90	603	4,397	526	18,289	2,232	(a)7,012	5,509	1,031	39,689
GRAND TOTAL . Rx.	1,339	914	32,789	931	58,040	5,553	21,914	24,141	7,119	152,740

Disbursements.										
Interest—										
Interest on Debt	...	...	...	...	759	...	...	...	...	759
Refunds—										
Miscellaneous Refunds	...	...	163	...	75	627	...	9	...	874
Charges of Collection of Revenue—										
Excise Establishments	...	...	661	...	...	...	...	...	...	661
Other Collecting Establishments	...	...	2,296	...	2,788	...	...	...	...	5,084
General Administration—										
Establishments engaged in General Management and Accounts	...	...	966	...	2,019	...	...	843	615	4,443
Contributions towards Establishment in Government Offices	...	...	220	...	113	...	...	...	15	348
Police—										
Executive Force	...	174	...	...	140	1,653	...	...	...	1,967
Miscellaneous (including Cattle-pounds)	212	...	...	...	...	...	915	...	...	1,127
Marine—										
Dockyard and Port Establishments	...	...	...	...	2,186	...	...	...	1,305	3,491
Ship and Boat Establishments	...	...	...	...	2,671	...	...	...	...	2,671
Buildings, Purchase, and Repair of Ships	...	...	...	...	311	...	...	...	...	311
Miscellaneous	...	...	...	...	163	...	...	...	...	163
Education—										
Inspection	...	...	...	...	...	...	...	...	23	23
Colleges and Schools	715	...	7,657	19	5,197	...	...	11,876	10	25,474
Scholarships and Prizes	20	...	60	154	1,398	...	...	...	...	1,632
Grants-in-aid	...	...	...	120	...	...	...	...	...	120
Miscellaneous	...	...	...	...	...	...	...	218	...	218
Medical—										
Hospitals and Dispensaries	...	...	...	...	4,712	...	...	...	...	4,712
Vaccination	...	...	...	...	...	...	...	...	20	20
Minor Departments—										
Conservancy (Establishment and other charges)	...	...	...	...	532	...	...	...	2	534
Superannuations—										
Pensions and Gratuities	...	...	...	...	3	...	...	...	1,198	1,201
Miscellaneous—										
Rents, Rates, and Taxes	...	...	...	...	237	...	...	181	...	418
Miscellaneous	...	...	15,799	1	5,406	...	2,174	2,363	1,162	26,905
Public Works—										
Supervising Establishment, Tools and Plant	...	...	...	...	...	...		25	...	
Original Works—										
Buildings	...	...	...	...	149	...	11,582	...	...	14,696
Roads	...	...	...	...	...	...		...	1,300	
Other Works	...	...	704	...	936	...		...	...	
Maintenance and Repairs—										
Buildings	...	...	...	...	3	...	...	100	...	103
Roads	...	...	...	...	2,693	...	...	...	11	2,704
Other Works	...	...	...	53	3,279	...	...	...	30	3,362
Petty Construction and Repairs	78	...	...	...	325	...	...	...	...	403
Deposits and Advances—										
Repayment of loans from Government	...	...	...	...	109	...	...	...	...	109
Repayment of Loans from the Public	...	...	...	...	215	...	...	...	...	215
Investment in Government Securities or otherwise	105	...	520	...	4,825	4	820	5,100	511	11,885
Other Deposits and Advances	...	...	40	...	...	121	...	...	...	161
Total Disbursements . *Rx.*	1,130	174	29,086	347	41,244	2,405	15,491	20,715	6,202	116,794
Closing Balance . *Rx.*	209	740	3,703	584	16,796	3,148	6,423	3,426	917	35,946
GRAND TOTAL . *Rx.*	1,339	914	32,789	931	58,040	5,553	21,914	24,141	7,119	152,740

(*a*) Exceeds the closing balance of last year by Rx. 2 owing to an adjustment not included in the accounts of that year.

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1889-90.

ACCOUNT

OF

MUNICIPALITIES FOR 1889-90.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICIPALITIES for 1889-90.

	India.	Central Provinces.	Burma.	Assam.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
					Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
By Balance in and at the close of last year	13,577	(a)36,876	(b)44,253	(b)1,688	36,598	(a)34,641	(a)41,834	(c)91,241	41,626	(a)54,520	6,109	(a)165,908	568,871
Revenue.													
A.—Municipal Taxes—													
1.—Octroi	22,144	64,254	...	...	...	...	200,195	244,347	...	...	95,418	133,075	759,433
2.—Assessed Taxes— (*e.g.*, Conservancy Cess, Licenses on Trades, &c., in the following details.)													
Arrear Collections for the previous year	1,515	5	733	...	2,768	3,915	477	...	290	1,475	679	5,603	236,121
Collections for the current year		1,483	17,190	...	27,497	43,441	20,368	529	7,021	15,155	65,217	20,760	
Penalties	58	4	...	...	2,821	319	62	...	31	6	...	45	3,346
3.—Tax on Houses and Lands	592	2,633	69,092	3,671	234,947	114,774	7,326	11,772	37,244	50,872	166,170	36,572	735,665
4.—Tax on Vehicles	19	69	11,739	275	12,674	13,068	1,957	415	4,700	8,799	34,897	7,357	119,019
5.—Tax on Animals	13	...	77	77	6,643	3,283	137	1,683	2,673	5,574		2,890	
6.—Tolls, &c.	...	2,314	3,511	2,600	...	12,258	3,890	1,702	9,582	34,514	1,283	15,857	87,511
7.—Water Rate	100	2,715	17,772	1,036	83,575	2,412	...	100	14,578	795	112,301	6,837	242,221
B.—Miscellaneous Receipts—													
1.—Realizations under special Acts	127	3,450	4,669	1,648	2,967	10,966	7,616	502	...	1,266	...	7,875	41,086
2.—Proceeds of Lands, &c.	143	95	122	441	2,708	362	2,273	2,661	664	2,134	391	12,383	24,377
3.—Income derived from Markets, &c.— (Rents, fees, sale of refuse, &c.)	2,354	5,757	74,211	1,443	16,117	5,366	5,729	4,990	1,599	8,859	20,593	14,276	161,294
4.—Conservancy and Road cleaning— (Fees, sale-proceeds of night-soil, street refuse, &c.)	1,069	348	525	223	7,007	628	7,524	11,700	544	1,997	282	7,297	39,144
5.—Municipal Fines	443	386	1,704	99	1,842	3,000	2,322	1,323	635	1,006	607	1,534	14,901
6.—Premium on Loans	...	...	...	...	7,316	...	3	...	510	...	11,534	507	19,870
7.—Sundries— (Rents of Municipal Lands, Government Grants, Receipts from Public Gardens, &c.)	5,088	15,225	80,666	1,894	19,121	32,254	42,097	73,790	22,141	43,423	35,799	58,113	429,611
Total Revenue . Rs.	33,665	98,738	282,611	13,407	428,003	246,046	301,976	355,514	102,212	175,875	545,171	330,981	2,913,599
C.—Debt.													
1.—Loans (a) From Government	...	20,000	5,600	...	...	3,000	128,121	15,000	...	2,790	...	2,900	177,411
(b) Raised in the open market	...	...	70,000	...	179,350	100	150	...	17,000	...	323,200	39,650	629,450
2.—Deposits— (Contractors, salaries unpaid, &c.)	151	122	35,831	14	11,589	2,253	4 353	148	23,275	16,717	920,935	14,757	1,030,145
3.—Advances	87	5,799	139,273	146	107,781	13,353	43	70	18,181	1,509	138,491	10,719	435,452
4.—Realizations of Sinking Fund for repayment of Loans	...	...	...	...	11,677	...	...	...	2,855	125	2,280	1,614	18,551
Total Receipts . Rs.	33,903	124,659	512,715	13,567	738,400	264,752	434,643	370,732	163,523	197,016	1,930,077	400,621	5,204,608
Grand Total . Rs.	47,480	161,535	576,968	15,255	774,998	299,393	476,477	461,973	205,149	251,536	1,936,186	566,529	5,773,479

Disbursements.

Expenditure.

A.—General Establishment—													
1.—Office Establishment, Inspection, Honorary Magistrate's Establishment, &c.	2,544	3,699	19,774	685	23,898	17,753	10,327	17,131	4,365	12,070	19,394	17,736	149,376
2.—Collection of Municipal Taxes (Establishment, purchase of account books and papers, money boxes, repairs to outposts, &c.)	4,082	7,955	8,507	1,036	9,056	12,997	29,036	26,807	4,481	3,750	19,264	18,901	145,872
B.—Public Safety—													
1.—Fire (Establishment, purchase of fire-engine, buckets, repairs, &c.)	3	148	3,747	44	2,687	2,942	278	812	196	377	8,191	4,683	24,108
2.—Lighting (Establishment, purchase of lamps and oil, repairs, &c.)	582	1,110	8,814	167	30,100	11,144	10,786	5,989	3,169	8,833	30,193	17,424	128,311
3.—Police (Establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)	3,058	...	11,035	583	1,523	1,125	42,616	50,744	...	...	25,828	338	136,850
C.—Public Health—													
1.—Buildings and other works— (Erection of slaughter-houses, latrines, &c.)	43	2,563	17,537	300	6,337	6,242	18,335	2,415	473	8,115	25,336	8,403	96,099
2.—Repairs (to market, dispensary, &c.)	193	1,576	3,436	301	544	2,587	4,308	2,310	788	2,741	1,591	3,241	23,616
3.—Maintenance of Medical Institutions— (Dispensary Establishment, purchase of medicines, &c.)	1,465	8,983	22,034	625	4,344	22,988	8,934	28,407	1,322	21,895	3,525	14,987	139,509
4.—Vaccination Establishment	53	154	1,737	68	1,364	2,076	1,471	2,829	1,094	1,533	1,719	1,820	15,918
5.—Water-Works { Capital Outlay	...	23,758	28,434	...	81,462	7,185	99,746	27,136	985	9,218	377,460	14,287	669,671
5.—Water-Works { Establishment, repairs	2,603	4,444	5,241	1,176	29,735	3,959	3,656	4,192	5,158	4,027	15,997	17,527	97,715
6.—Road-watering (Establishment, purchase of water-carts, repairs, &c.)	362	211	4,295	37	6,390	4,755	5,138	5,730	1,177	184	7,334	8,399	44,012
7.—Road-cleaning (Establishment, purchase and repair of dust-bins, &c.)	311	5,003	22,322	365	14,475	19,325	13,821	8,247	17,153	8,141	...	24,583	133,746
8.—Conservancy (Establishment, repairs, purchase of carts, dry earth, land for burying night-soil, &c.)	5,442	15,358	8,523	2,284	64,011	46,852	48,033	33,287	16,162	34,057	124,138	39,556	437,703
Refunds, &c., of fines or over-assessment	...	32	...	84	...	84	138	337	...	...	...	379	1,054
Remissions of Cess	...	...	...	...	...	..	...	...	..	...	...	2,461	2,461
9.—Drainage Works { Capital Outlay	...	132	101,790	...	24,133	1,771	...	4,746	8,451	1,087	31,205	5,268	178,583
9.—Drainage Works { Establishment, repairs	746	704	4,136	500	13,070	6,938	3,210	6,089	571	975	15,742	3,654	56,385
10.—Other Measures— (a) Markets and Slaughter-houses (Establishment, Contingencies)	...	198	9,035	138	2,598	1,737	387	616	440	838	9,552	1,965	27,504
(b) Public Garden (Establishment, purchase of seeds, repair of well, purchase of bullocks, &c	1,320	370	2,050	29	916	2,189	4,845	9,774	1,489	475	6,515	4,750	34,722
11.—Contributions	120	322	...	...	...	117	712	434	7,177	1,490	...	35	10,407
D.—Public Instructions—													
Contributions to Schools	1,828	8,434	23,125	601	162	11,775	11,857	46,868	1,008	23,461	6,036	51,991	187,146
E.—Public Convenience—													
1.—Public Works (Establishment)	212	793	9,129	456	...	5,124	3,286	2,893	2,965	2,570	8,637	1,986	38,051
(a) New Works	3,191	2,808	25,264	2,362	69,644	4,907	14,599	14,308	3,343	3,537	10,535	37,366	191,864
(b) Repairs	2,008	8,629	18,146	735	41,145	35,688	34,429	21,312	10,013	19,783	42,932	25,733	264,553
2.—Survey of land	129	26	64	14	2,958	1,598	320	92	...	56	...	1,897	7,154
3.—Other charges (Printing, rewards, &c.)	20	472	2,674	286	9,494	4,754	3,217	1,244	822	7,234	7,337	7,087	44,641
4.—Contributions	153	909	2,250	...	...	1,209	16,580	24	...	1,406	...	2,513	25,044
F.—Miscellaneous	2,993	16,636	11,565	348	...	7,434	1,741	15,203	1,543	5,556	12,229	9,793	85,041
Total Expenditure . Rs.	33,461	115,427	374,664	13,224	440,046	247,305	391,806	339,976	94,345	183,409	810,690	348,763	3,393,116
Carried forward . Rs.	33,461	115,427	374,664	13,224	440,046	247,305	391,806	339,976	94,345	183,409	810,690	348,763	3,393,116

(a) Differs from last year's closing balances for corrections since made.
(b) Differences between these and the closing balances of last year's accounts are due to the inclusion of balances of new Municipalities.
(c) Differences between these and the closing balances of last year's accounts are due to the exclusion of Deposit-balances.

ACCOUNT of MUNICIPALITIES for 1889-90—*continued.*

DISBURSEMENTS—*contd.*	India.	Central Provinces.	Burma.	Assam.	Bengal. Presidency Corporation.	Bengal. District Municipalities.	North-Western Provinces and Oudh.	Punjab.	Madras. Presidency Corporation.	Madras. District Municipalities.	Bombay. Presidency Corporation.	Bombay. District Municipalities.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	33,461	115,427	374,664	13,224	440,046	247,305	391,806	339,976	94,345	183,409	810,690	348,763	3,393,116
G.—Debt.													
1.—Loans—(Instalments paid during the year)	446	3,212	4,965	59	59,485	1,585	18,080	10,148	...	881	25,077	7,450	131,358
Interest { Previous years	...	82	..	...	...	78	130	454	384	210	3,337	53	4,728
Interest { Current year	550	2,052	20,510	61	85,516	1,370	2,939	11,809	11,855	944	113,967	7,880	259,453
2.—Investments in Government Securities	..	1,769	...	...	20,140	450	1,510	14,228	...	155	107,248	29,701	175,201
3.—Deposits (salaries attached, contractors, &c.)	53	538	20,182	12	8,976	1,380	3,716	123	16,562	16,492	637,052	21,973	727,059
4.—Advances (on account of Departmental Works, &c.)	266	6,574	83,914	95	128,436	15,111	118	23	18,639	663	198,797	11,708	464,344
5.—Payments to Sinking Funds	...	...	8,491	...	14,150	474	...	...	5,072	476	9,090	3,270	41,023
Total Disbursements *Rx.*	34,776	129,654	512,726	13,451	756,749	267,753	418,299	376,761	146,857	203,230	1,905,258	430,798	5,196,312
Closing Balance *Rx.*	12,704	31,881	64,242	1,804	18,249	31,640	58,178	85,212	58,292	48,306	30,928	135,731	577,167
GRAND TOTAL *Rx.*	47,480	161,535	576,968	15,255	774,998	299,393	476,477	461,973	205,149	251,536	1,936,186	566,529	5,773,479
Memorandum of Liabilities and Claims.													
Liabilities—													
Balance of Loans	10,654	65,000	412,037	1,360	1,876,281	(a) 29,382	130,828	283,752	282,000	(b) 21,212	2,662,337	173,575	5,948,418
Less amount made over to Sinking Funds	...	...	14,866	...	34,991	475	...	9,499	75,003	1,552	24,421	4,871	165,678
Net Balance of Loans	10,654	65,000	397,171	1,360	1,841,290	28,907	130,828	274,253	206,997	19,660	2,637,916	168,704	5,782,740
Deposits	699	4	17,419	2	10,013	1,380	935	...	33,114	24,798	130,246	7,455	226,065
	11,353	65,004	414,590	1,362	1,851,303	30,287	131,763	274,253	240,111	44,458	2,768,162	176,159	6,008,805
Claims—													
Advances recoverable	1,088	1,237	64,804	15	17,685	15,523	189	36	74,692	5,676	187,106	2,255	370,306
Net Amount of Debt *Rx.*	10,265	63,767	349,786	1,347	1,833,618	14,764	131,574	274,217	165,419	38,782	2,581,056	173,904	5,638,499

(a) This balance was overstated by Rx. 52 in last year's statement.
(b) Ditto by Rx. 1 ditto ditto.

APPENDIX D.

Subsidiary Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1890.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1890		Transactions during 1889-90.	
				To Government	To the Public.	Borrowed.	Repaid.
			Rs.	Rs.	Rs.	Rs.	Rs.
India.							
Ajmere Municipality.	Water-supply and Conservancy Schemes.	G. I. F. D. No. 4011, dated 30th December 1889 . .	12,500	10,654	...	...	446
Mhow Cantonment Committee.	Mhow Water Works .	G. I. F. D. No. 1957, dated 15th July 1886 . . .	20,000	25,739	...	1,099	1,000
		G. I. F. D. No. 2975, dated 5th June 1888 . . .	1,000				
		G. I. F. D. No. 310, dated 17th January 1889 . .	6,009				
		G. I. F. D. No. 6145, dated 6th December 1889 . .	2,991				
		Total India .	42,500	36,393	...	1,099	1,446
Central Provinces.							
Nagpore Municipality.	Construction of Water Works.	G. I. F. D. Nos. 1783 and 3528, dated 9th July and 16th September 1870, respectively	37,700	20,000	...	20,000	1,812
Ditto . .	For extension of the Ambajhari Water Works to the Civil Station, &c.	C. C.'s R. No. $\frac{6112}{315}$, dated 15th October 1889	30,000				
Jubbulpore Municipality.	Construction of Water Works.	G. I. H. D. No. 183, dated 30th November 1881 . .	61,000	...	45,000	...	1,400
		G. I. H. D. No. 131, dated 28th November 1884 . .					
		Total Central Provinces	128,700	20,000	45,000	20,000	3,212
Burma.							
Rangoon Municipality.	Water Works . .	G. I. F. D. No. 2801, dated 27th August 1877 . .	39,000	20,119	...	...	2,896
Ditto . .	Ditto . . .	G. I. F. D. No. 3135, dated 7th October 1888, and F. D. No. 453, dated 24th January 1883	110,000	...	72,500	...	...
Ditto . .	Drainage Scheme .	G. I. F. D. No. 3470, dated 27th June 1887, and Nos. 156 and 4104, dated 10th January and 9th August 1889 . .	300,000	...	300,000	70,000	...
Prome Do.	Water Works . .	G. I. F. D. No. 587-2 P. M., dated 29th October 1884 .	20,000	13,818	...	...	2,069
Kyaukpyu Do.	Construction of Bazar.	C. C.'s No. 900-6A.M., dated 27th January 1890 . .	1,000	1,000	...	1,000	...
Minbu Do.	Ditto . . .	C. C.'s No. 122-10 U. M., dated 6th June 1889 . .	700	700	...	700	...
Pakokku Do.	Ditto . . .	Ditto	2,400	2,400	...	2,400	...
Mauywa Do.	Ditto . . .	G. I. F. D. No. 5291, dated 15th October 1889 .	1,500	1,500	...	1,500	...
Moulmein Port Fund.	Construction of Wharves, &c.	G. I. F. D. No. 2232, dated 30th July 1885 . . .	8,000	6,268	...	...	890
Rangoon Port Trust.	For carrying out certain permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886 . . .	89,404	...	89,404	..	...
		Total Burma .	572,004	45,805	461,904	75,600	5,855
Assam.							
Shillong Municipality.	For providing a pure Water-supply in the Shillong Station.	G. I. No. 1018, dated 23rd May 1883, and L. G. No. 2722, dated 31st May 1883 .	1,500	1,180	...	...	59
	Extending the Shillong Water-supply.	L. G. No. 7117, dated 31st October 1884 . . .	200	...	180	...	...
		Total Assam .	1,700	1,180	180	...	59
Bengal.							
Calcutta Municipality.	For Water Works and Drainage and for building the Municipal Office and Market.	F. D. No. 131, dated 17th April 1879 . . .	783,120	601,161	...	...	20,235
		Carried forward .	783,120	601,161	...	...	20,235

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1890—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1890		Transactions during 1889-90	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rx	Rx	Rx.	Rx.	Rx.
BENGAL—*cont'd.*		Brought forward	783,120	601,161	...	...	20,235
Calcutta Municipality.	Extension of Water-supply and Drainage.	B. G. No. 61 $\frac{T.}{M.}$, dated 17th May 1882 . . . . B. G. No. 459, dated 26th February 1883 . . B. G. Notification, dated 11th March 1883 . . . B. G. Notification, dated 30th June 1884 . . . . B. G. Notification, dated 17th June 1885 . . . . B. G. No. 99 $\frac{T.}{M.}$, dated 25th April 1886 . . . . B. G. No. 3654, dated 20th August 1887 . . B. G. No. M. $\frac{3L}{3}$-8, dated 28th February 1889 . . B. G. No. M. $\frac{3L}{3}$-10, dated 26th September 1889 . .	1,847,910	...	1,275,120	179,350	39,250
Darjeeling Do	Water Works . .	F. D. No. 934, dated 17th February 1877 . . .	4,000	2,534	...	...	185
		B. G. No. $\frac{T.}{209}$, dated 26th May 1879, 377 $\frac{T.}{M.}$, dated 17th June 1882, and 2140 P., dated 23rd December 1882 .	6,000	...	2,850	...	350
Burdwan Do.	Water Works . .	B. G. Notifications, dated 26th February 1883 and 11th February 1886 . . .	12,500	...	9,600	...	500
Howrah Do.	Construction of Portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B. G. Notifications, dated 11th February 1886 and 8th July 1886	10,000	...	3,760	...	500
Bhagulpur Do.	Water Works .	F. D. No. 3674, dated 7th July 1888 . . .	5,000	...	5,000	...	...
Dacca Do	Ditto . . .	B. G. No. M $\frac{3L}{3}$-17, dated 3rd December 1889. . .	12,500	3,000	...	3,000	...
Bali Do.	For purchase of Office Building.	B. G. No. 193 $\frac{T.}{M}$, dated 23rd April 1885 . . .	798	...	(a)598	...	50
Suri Do.	Construction of a market	G. I. F. D. No. 5815, dated 24th October 1888. . .	100	...	100	100	...
Mirza Mahomed Hossein's Trust.	For repairing the serai founded by Mirza Mahomed Hossein.	B. G. No. 192 $\frac{T.}{R.}$, dated 12th May 1883	98	...	...	...	50
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871	176,500	176,500	...	...	...
	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	F. D. No. 3010, dated 23rd September 1878 . .	534,035	427,140	...	...	12,953
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886 . .	1,755,948	1,755,948	...	378,295	...
	Improvement of the Port of Calcutta.	B. G Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	600,000	...	600,000	...	...
		TOTAL BENGAL .	5,748,509	2,966,283	1,898,968	560,745	74,053
N.-W. P. AND OUDH							
Cawnpore Municipality.	Drainage Scheme .	G. I. F. D. No. 2959, dated 14th December 1869 .	21,300	...	...	...	1,724
Ditto .	Improvement of Drainage.	G. I. H. D. No. 75, dated 12th June 1886 . . .	3,000	...	...	...	1,000
Naini Tal Do.	Drainage Works .	Government N.-W. P. No. 102A (Municipal), dated 16th March 1876 . . .	2,500	2,147	...	...	...
		Carried over .	26,800	2,147	...		2,724

(a) The balance of this Loan was overstated by Rx. 52 in last year's statement.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1890—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1890.		Transactions during 1889-90.	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. P. & OUDH—*contd.*		Brought forward	26,800	2,147	...	...	2,724
Naini Tal Municipality.	Protective Works	G. I. F. D. No. 2673, dated 31st August 1881	15,000	10,445	...	...	500
Saharanpur Do.	City Minor Drainage Scheme.	Board of Revenue N.-W. P. No. $\frac{371}{I.-5}$, dated 9th March 1886	2,500	...	1,300	...	300
Dehra Do.	Nalapani Water Scheme	G. I. F. D. No. 2091, dated 22nd July 1886	1,200	...	900	...	100
Mussoorie Do.	Conservancy Scheme	Government N.-W. P. No. $\frac{1679}{XI-378}$, dated 12th October 1887	1,500	...	1,300	...	100
Bareilly Do.	Repairs to Serais	Board of Revenue No. $\frac{25}{X-2}$ dated 10th January 1887	800	...	200	...	400
Bara Banki Do.	Construction of Godowns.	Government N.-W. P. No. $\frac{1985}{XI-145A}$ dated 12th September 1889	150	...	150	150	...
Lakhimpur Do.	Construction of Market Stalls.	Demi-official from Government and Municipal Board Resolution, dated 4th August 1885	300	...	140	...	39
Partabgarh Do.	Construction of a pucka Well.	Government N.-W. P. and Oudh No. 913, dated 1st November 1882, and No. 65, dated 4th January 1883	100	...	25	...	17
Agra Do.	Water Works Project	Government N.-W. P. No. $\frac{2105}{X-56}$, dated 29th April 1890	67,400	67,400	...	67,400	...
Allahabad Do.	Ditto ditto	Ditto ditto	54,000	40,100	...	54,000	13,900
Benares Do.	Ditto ditto	Government N.-W. P. No. $\frac{1267}{X-38}$, dated 24th February 1890	7,000	5,000	...	5,000	...
Meerut Do.	Land acquired for branch Railway Line to Kaisarganj	Government N.-W.P. No. $\frac{2652}{XI-108}$, dated 26th November 1890	1,721	1,721	...	1,721	...
		TOTAL N.-W. P. AND OUDH	178,471	126,813	4,015	128,271	18,080
PUNJAB.							
Simla Municipality.	Water Works	G. I. F. D. Nos. 3328 and 126, dated 22nd January 1879 and 16th September 1881	70,000	53,721	...	...	1,811
Ditto	Town Hall	G. I. F. D. Nos. 3818 and 1144, dated 22nd October 1886 and 6th March 1889	20,000	18,834	...	...	822
Ditto	Ditto	G. I. F. D. No. 3175, dated 1st September 1884	15,000	...	15,000	...	...
Lahore Do.	Water Works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882	177,500	168,797	...	...	1,911
Rawul Pindi Do.	Water Works	G. I. Telegram, dated 23rd February 1887	13,100	...	12,400	...	604
Ditto	Ditto	G. I. F. D. No. 5500, dated 8th October 1888	5,000	..	...	...	5,000
Peshawar Do.	Ditto	G. P. No. 110, dated 6th February 1889.	15,000	15,000	...	15,000	...
		TOTAL PUNJAB	315,600	256,352	27,400	15,000	10,148
MADRAS.							
Madras Municipality.	Water-supply and Irrigation Extension.	G. I. F. D. No. 1219, dated 27th February 1869; G. I. F. D. No. 1862, dated 8th July 1869; G. I. F. D. No. 2527, dated 23rd August 1873	143,000	143,000	...	...	...
		Carried over	143,000	143,000	...	...	...

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1890—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1890.		Transactions during 1889-90	
				To Government.	To the Public.	Borrowed.	Repaid.
MADRAS—*contd.*			*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Brought forward .	143,000	143,000	...		
Madras Municipality.	Construction of drains and sewers for the Drainage of Black Town.	G. O. No. 2505, dated 23rd December 1881, F. D. .	10,000	...	10,000	...	...
		G. O. No. 363, dated 15th February 1883, F. D. .	30,000	...	30,000	...	...
		G. O. No. 487, dated 9th March 1885, F. D. . . . G. O. No. 11M., dated 10th April 1885, F. D. . G. O. No. 458, dated 3rd September 1885, F. D. . .	30,000	...	30,000	...	...
		G. O. No. 765M., dated 11th August 1887, Local and Municipal . .	10,000	...	10,000	...	...
		G. O. No. 852M., dated 4th August 1888 . .	15,000	...	15,000	...	...
		G. O. No. 1193M., dated 18th September 1889 . .	15,000	...	15,000	15,000	...
Ditto .	Extension of Water-supply.	G. O. No. 1427M., dated 25th October 1889 . . .	2,000	...	2,000	2,000	...
Ditto .	Purchase of the Smithfield Market .	G. O. No. 1699, dated 5th September 1879, F. D. .	2,000	...	2,000	...	...
Ditto .	Extension of Water-supply.	G. O. No. 2505, dated 23rd December 1881, F. D. .	25,000	...	25,000	...	...
Cochin Municipal Council.	Completion of the Kalvetti reclamation works	M. G. O. F. D. No. 233, dated 12th April 1889.	1,400	609	...	790	181
Cuddapa Do.	Water-supply . .	G. I. H. D. No. 41, dated 18th April 1887 . . .	5,000	...	4,900	...	100
Coonoor Do.	Construction of a Slaughter House.	G. I. H. D. Nos 126 & 2, dated 21st Oct. 1884 and 9th Jan. 1886	700	...	700	...	...
Ditto .	Erection of Market Sheds.	G. I. F. D. No. 397, dated 28th April 1875, and M. G. No. 1792, dated 8th Sep. 1875. .	725	209	...	...	30
Ootacamund ditto	Construction of Market Buildings.	G. I. F. D. Nos. 2817 and 138, dated 15th August 1884 and 29th Sep. 1886 . . .	6,000	...	6,000	...	...
Ditto . .	Completion of certain roads and water-supply channels.	F. D No. 397, dated 28th April 1875, and M. G. No. 1761, dated 3rd Sep. 1875 .	1,242	494	...	...	70
Madura ditto	Vaigai Bridge . .	G. I. F. D. No. 137, dated 13th Dec. 1884 . . .	500	...	500	...	...
Ditto . .	Water-supply . .	Ditto . . .	500	...	500	...	...
Ditto . .	Ditto . . .	G. I. F. D. No. 79, dated 21st June 1886	2,700	...	2,700	...	...
Kumbakonum do	Construction of drains	M. G. O. F. No. 101, dated 13th February 1890 .	6,000	2,000	...	2,000	...
Mangalore ditto	Construction of a building for the storage of Petroleum.	G. I. H. D. No. 158, dated 10th December 1886 . . .	700	...	600	...	...
Vizagapatam Do.	Construction of an Iron Pontoon Bridge.	G. O. No. 522, dated 4th May 1889	2,500	...	2,000	...	500
Madras Harbour Trust.	Construction of Madras Harbour.	Madras Act II of 1886, secs. 29 and 30, and M. G. O. Marine, No. 320, dated 18th June 1886, and Schedule B to Madras Act II of 1886 .	465,464	360,723	...	74,000	10,000
Calicut Local Fund Board.	Completion of the Tamrachai Ghat road and approach in Wynaad	G. I. F. D. No. 926, dated 7th February 1874 . . .	8,900	1,867	...	...	466
Tellichery ditto	Peria Ghat road and construction of a fair weather road in Wynaad.	G. I. F. D. No. 2085, dated 28th July 1875. . .	6,000	2,731	...	...	300
Saidapet ditto	Construction of an Iron Girder Bridge across the Kartahyai.	G. I. F. D. Nos. 738 and 3756, dated 31st January 1873 and 31st October 1876 . .	19,979	10,676	...	...	1,011
		TOTAL MADRAS .	810,310	522,309	156,900	93,790	12,658
BOMBAY.							
Bombay Port Trust.	Value of the Elphinstone Estate and other property transferred to the Bombay Port Trust.	Bombay Acts Nos. I and VI of 1873 and 1879 . .	2,117,075	2,058,689	...	...	21,896
Ditto .	Value of certain Government properties held by the Trust.	Ditto	84,468	62,572	...	...	21,896
		Carried over .	2,201,543	2,121,261	...	..	43,792

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1890—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1890		Transactions during 1889-90.	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward .	2,201,543	2,121,261	...	...	43,792
BOMBAY—*contd.*							
Bombay Port Trust.	Construction of the Prince's Dock.	Secretary of State's Despatch No. 168 P. of 18th February 1875	760,000	616,104	...	...	...
Ditto .	Dock Extension Works	G. I. F. D. No. 4484 of 4th December 1886; G. I. F. D. No. 3457, dated 27th June 1888, No. 6914, dated 31st December 1888, and No. 604, dated 5th February 1890 .	940,000	868,622	...	20,013	...
Ditto .	For the purchase of Fore shore properties.	Section 30 of Act VI of 1879 .	754,280	...	754,280	...	...
Ditto .	Repayment of Loan of 76 lakhs on account of Prince's Dock due to Government. Debenture of 1883. .	G. R. No. 49 of 26th January 1882	760,000	...	143,588	...	...
Ditto .	Completing Mody Bay Works Debenture of 1885.	G. R. No. 159 of 7th May 1884	100,000	...	100,000	...	...
Ditto .	To replace the Loan of 10 lakhs raised in 1880. Debenture of 1887.	G. R. No. 179 of 25th May 1887	100,000	...	90,000	...	...
Ditto .	To meet the cost of Apollo reclamation new Warehouses and new Offices.	G. R. No. 275 of 10th August 1887	100,000	...	140,900	110,900	...
Ditto .	To replace the Loan of 7 lakhs raised in 1881. Debenture Loan of 1889.	G. R. No. 137 of 22nd June 1888	70,000				
Karachi Port Trust.	Improvement of Karachi Harbour.	G. I. No. 590 M of 28th October 1885; G. R. F. D. No. 27, dated 7th January 1886 .	71,150	176,130	...	45,000	1,157
Ditto . .	Ditto . . .	G. I. No. 1427, dated 17th June 1886; G. R. P. W. D. Nos. 375C. and 1096, dated 1st July 1886 . . .	155,000				
Ditto . .	Improvement and extension of the wharf accommodation for native vessels and dredging the approaches of native jetty	G. R. No. 1154, dated 27th March 1884 . . .	100,000	...	25,700	...	900
Ditto . .	Construction of a pier at Keamari.	G. R. Nos. 1942 and 2465 of 5th June and 12th July 1890 .	40,000	...	7,943	...	3,184
Poona District Local Board.	Construction of a Bridge over the Indrayani River.	G. R. No. 1604 of 3rd June 1885	4,000	...	3,641	...	243
Bijapur ditto	Construction of the Begam Tank.	G. I. F. D. No. 315 of 22nd January 1879 . .	5,000	3,201	...	...	230
Broach ditto	To bear a portion of the cost of the Hope Bridge on the River Tapti at Surat.	G. I. H. D. No. 104 of 27th June 1878	6,000	317	...	...	618
Ratnagiri ditto	Construction of the Amba Ghat Road.	G. R. No. 1367 of 16th April 1878 and 3718, of 15th October 1878	20,050	6,040	...	...	328
Surat ditto	To bear a portion of the cost of the Hope Bridge over the Tapti River at Surat.	G. I. F. D. No. 6564 of 11th November 1874 . . .	35,000	15,839	...	...	1,904
Poona Cantonment Fund.	Building a market and making other improvements in the Poona Cantonment.	G. R. No. 63 of 8th January 1885	12,000	...	8,000	...	4,000
Bombay Municipality.	Construction of the Vehar Lake and Water Works.	G. R. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, Act III of 1888 . .	373,005	277,571	...	...	6,278
		Carried over .	6,607,028	4,085,085	1,274,052	175,913	62,634

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1890—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1890		Transactions during 1889-90.	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Brought forward .	6,607,028	4,085,085	1,274,052	175,913	62,634
BOMBAY—*contd.*							
Bombay Municipality.	Construction of new Water Works.	G. I. No. 3028, dated 20th December 1875. Bill No. 3 of 1876. Act II of 1880. Act III of 1888.	360,000	481,266	...	...	13,549
	Carrying out the Surface Drainage.		60,000				
	Balance of Loan of 15 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.		127,000				
	Balance of Loan of 4 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.		37,000				
Ditto .	Construction of Overbridges.	G. R. No. 205, dated 28th January 1868.	27,864	...	450	...	1,700
	Construction of three Foras Roads and Nowroji Hill Road.	G. R. No. 1552, dated 9th September 1867 . .	47,647				
	Construction of new Drainage Works and new Market.	G. R. No. 1373, dated 21st July 1868	98,289				
Ditto .	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 384, dated 2nd February 1883; G. R. No. 460, dated 14th February 1884; G. R. No. 124, dated 27th April 1885	440,000	...	395,000	...	...
Ditto .	Construction of a lake in the Tansa Valley and other works incidental to bringing in water into Bombay at an estimated cost of Rx. 1,230,000.	G. R. No. 561, dated 12th February 1886 . . . G. R. No. 1008, dated 16th March 1886 . . G. R. No. 1930, dated 31st May 1886 . . . G. R. No. 2876, dated 21st September 1887 . . G. R. No. 3978, dated 21st July 1888 . . . . G. R. No. 4193, dated 8th October 1889 . . .	970,000	...	970,000	250,000	...
Ditto .	Construction of Drainage Work in the City of Bombay.	G. R. No. 2951, dated 28th September 1878 . .	269,400	...	237,800	...	3,550
Ditto .	Construction of Drainage and Water Works.	G. R. No. 1427, dated 4th May 1888	70,000	...	70,000	...	...
Ditto .	Construction of Drainage and Water Works.	G. R. No. 873, dated 16th March 1888 . . .	120,000	...	120,000	...	...
Ditto .	Construction of Market and Roads, Drainage and Water Works.	G. I. No. 4937 of 7th September 1888; F. D. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888 . .	100,888	...	100,850	63,800	...
Ditto .	Ajripada House Sullage Water Connection Works.	G. R. No. 17, dated 3rd January 1890, and G. I. F. D. No. 6547, dated 28th December 1889 . . .	24,800	...	9,400	9,400	...
Karachi ditto	For the following works of public utility:— Water Works Extension. Boulton Market. Empress Market. Light Tramway. Victoria Museum.	G. R. Nos. 3210, 4269, and 1441, dated 3rd September & 4th December 1883 and 21st April 1884, respectively	50,000	...	39,150	...	400
Dharwar ditto	Improvement of Water-supply.	G. I. F. D. No. 3031 of 30th September 1876 . . .	3,600	1,894	...	...	183
Hyderabad ditto	Construction of Water Works.	G. I. F. D. No. 3539 of 9th December 1873 . .	30,000	12,842	...	...	1,065
Ilkal ditto	Construction of Embankment of Water Works.	G. R. No. 380 of 4th February 1885 and G. R. F. D. No. 1018 of 10th April 1887 .	300	148	...	...	31
Jalgaon ditto	Improvement of Water-supply.	G. I. F. D. No. 489 of 30th January 1877 . . .	7,300	1,773	...	...	601
		Carried over .	9,451,116	4,582,008	3,216,702	499,113	83,713

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1890—*concluded.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1890.		Transactions during 1889-90.	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward .	9,451,116	4,582,008	3,210,702	499,113	83,713
BOMBAY—*contd.*							
Rander Municipality.	To bear a portion of the cost of the Hope Bridge over the Tapti River at Surat.	G. I. F. D. No. 6564 of 11th November 1874 . . .	2,000	216	...	...	139
Sangamner ditto	Sanitary Works .	G. R. F. D. No. 2308 of 29th June 1878	600	344	...	...	29
Surat ditto	Represents the share of expenditure chargeable to the Surat Municipality incurred by the Public Works Department in the construction of the Hope Bridge over the River Tapti.	G. I. F. D. No. 6564 of 11th November 1874; G. I. F. D. No. 2226 of 21st August 1876; G. I. F. D. No. 51 of 14th March 1878 . . .	16,000	5,673	...	...	912
Ditto .	Widening the roads in the localities devastated by the fire.	G. R. No. 4367, dated 30th October 1890 . . .	20,000	...	20,000	20,000	...
Godhra ditto	Improvement of Roads in the City.	G. R. F. D. No. 2143, dated 3rd June 1889, and G. R. F. D. No. 2985, dated 6th August 1889 . .	1,000	985	...	1,300	15
Ahmedabad ditto	For carrying out a part of the Water-supply Scheme and paying off the existing Loans.	G. R. No. 3513 of 26th December 1887 . . .	30,000	...	40,000	13,480	...
		G. R. No. 1449 of 14th May 1888	10,000				
Ditto . .	For Drainage Works .	G. R. F. D. No. 300, dated 29th January 1890; G. R. F. D. No. 559, dated 18th February 1890 . . .	45,000	1,900	...	1,900	...
Ditto . .	For Water Works .	G. R. No. 3553, dated 19th September 1889 . . .	30,000	...	4,470	4,470	...
Ditto .	For payment of contribution towards reconstruction of the Eilis Bridge	G. R. No. 728, dated 28th February 1890 . . .	5,100	...	1,700	1,700	...
Broach ditto	Watering and improving a road within the Municipal limits.	G. R. Nos. 3298, 222 and 838 of 10th September 1883, 18th January and 1st March 1884	5,500	...	150	...	1,125
Pen ditto	Distribution of water pipes throughout the town.	G. R. No. 123 of 13th January 1885	1,000	...	700	...	50
Ratnagiri City do.	Nachna Water Works	G. R. No. 3346 of 6th November 1880	3,000	...	2,175	...	75
Ditto . .	Ditto . .	G. R. No. 2632 of 31st July 1884	1,500	...	1,500	...	...
Rajapur ditto	Water Works at Kodark.	G. R. No. 273 of 3rd February 1879	1,500	...	394	...	146
Ditto . .	Ditto . . .	Commissioner, S. D.'s No. $\frac{C.B.}{69}$ of 14th May 1881 . .	500				
Ditto . .	Ditto . . .	G. R. Nos. 737 and 2507 of 16th March 1886 and 26th August 1886 . . .	1,200	...	1,200	...	..
Chiplun ditto	Construction of the Main Aqueduct and Distributory Works of the Chiplun Water Works.	G. R. No. 613 of 19th February 1883	3,000	...	1,900	...	180
Sholapur ditto	Water Works . .	G. R. No. 3036 of 30th October 1879	19,390	...	9,400	...	1,000
Satara ditto	Extension of Water Works.	G. R. No. 3740 of 13th December 1881 . . .	30,000	...	21,039	...	941
Thana ditto	Pokhran Water Works	G. R. No. 35-C.-W.-250 of 25th June 1880 . . .	1,000	...	100	...	100
Ditto	Construction of a Market.	G. R. No. 1984 of 30th May 1882	1,000	...	250	...	100
Bhiwandi ditto	Improvement of Varala Tank.	G. R. No. 2210 of 3rd August 1885	507	...	...	...	158
Jimner ditto	Construction of a Tank for the Water-supply in the town.	G. R. No. 963 of 17th March 1883	3,300	...	2,100	...	200
Telegaon Dabhade ditto	Construction of Water Works.	G. R. No. 227 of 24th January 1883 and G. R. No. 1028 of 20th April 1887 . . .	3,320	...	2,572	...	...
		TOTAL BOMBAY .	9,686,533	4,591,126	3,326,352	541,663	88,883

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